Previous references

mf 337-09 (1-37)
mf 80-09 (1-8, 11-12)
mf 80-09 (9, 10, 21, 22) municipal
~~[illegible]~~ 30-33)
mf 67-11 (1-6)
mf 33-07 (3, 4, 6-8)
mf 32-06 (8-9).
mf 487-12 (1-2)
mf 85-11 (9-10)
mf 85-11 (5-8)

1911

File No. 80-09

Serial Nos 42, 43, 4

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 42, 43, ~~[illegible]~~ 49

Part B for May 1913

SUBJECT

Audit of accounts of the Bangalore city municipality

---

2) From the Comptroller no 7098/L R A D 698 of 11-5-12. Forwards with the marginal remarks a copy of the final report embodying the results of the audit of the accounts of the Bangalore city municipality drawn up by Mr Lakshmi Narasimha Rao, Officer in charge of the audit

3) From the same officer no 7099 L R A D. 699 of 11-5-12 ~~forwards~~ U R S 58 audit reports on the Mohatarfa, [illegible] & other accounts of the Bangalore city municipality states that he generally agrees with the opin

GFB-4,000-47-11

48) To the Comptroller, President mil. ...
Bangalore city, Chief Engineer, Comptroller,
P. W. Pty Branch, no 9432-5-07 29-5-1
Reviews the audit of the accounts of the Bg.
City municipality from 1902-03 to 1908-09

49) To the Supdt Govt. Press no 943/07 29-5-13
Requests him to print the revised rep on
& send 100 copies to the office

Dobarsing
22-9-13

(1

GRS 111

1911

GENERAL AND REVENUE SECRETARIAT

(Mul)

NOTES

File No 80-

FILE HEADING

Audit of accounts of the Bangalore city municipality

From

The Comptroller to Govt

No 7898 Lad 698 Dated 1/5 12 Received 27 5 12

Diary No 6932 Enclos Spare Copies Serial No 49

BRIEF ABSTRACT OF LETTER

Forwards with marginal remarks copy of the final report embodying the results of the audit of the accounts of the Bangalore city mun. drawn up by Mr Lakshmi Narasimha Rao, officer in charge of the audit

NOTES AND ORDERS

2) The accounts for seven years from to 1908-9 were audited the time taken being 30 months from June 09 to the middle of March 1912

P T O

NOTES—First sheet

General and Revenue Secretariat

Ind File No. 80 of 1929

(2

Serial No 3

Report-

Paras 1 to 3 refer to Govt orders directing a detailed audit of the accounts

Paras 4 to 29 account for the slow audit work due to non production of registers delay in answering objections & other matters The retention of the audit establishment consisting of 2 accountants one on Rs 50 & the other on Rs 30/- up to the 15th March 1921, recommended in para 4 was lately sanctioned

Govt 9188-9 and 85-11)-10 93/5/12 Rg

Para 6 The audit disclosed defalcations other grave irregularities or loss of money amounting to Rs 68192/- The amount defalcated amounted to Rs 9000 & odd The persons concerned were prosecuted & convicted or are under trial and steps are being taken to work the others. The auditors were not able to say exactly what more has been misappropriated

Sepoy Ranjappa Rs 8000
Cess collector 1200
Rs 9400

Mills—Contd. check.

G R S. 12]

General and Revenue Secretariat | Int File No. 80 of 1909

Serial No

for want of references & to find out the extent of defalcations in the Mohatarfa revenue. they suggest institution of enquiries as to why each item of revenue has been allowed to stand uncollected for years past and adoption of coercive measures where necessary. This question has been noted upon in the detailed report dealt with in the linked file

4 of the notes

Para 7 deals with the several heads of accounts under which the audit was conducted

Paras 8 to 16 are proposals for the reorganisation of the offices of the President & Vice President. Ex track of this ~~second~~ portion if the report has been made & dealt with in Int file no. 87 - separately submitted

Paras 17 to 21 (1) & 22 relate to accounts, forms & changes in them. This answers as stated by the Comptroller to be considered along with the Int

NOTE -Contin. sheet.

G R S 12]

General and Revenue Secretariat

Int File No. 80 of 1929

Serial No

Int account manual which is to issue, after obtaining the opinion of the Int Council in the matter

Para 21 (2) Regarding the suggestion to convert the special conservancy cess into a tax the President may be requested to submit a separate recommendation in the matter in consultation with the Int Council

Sec 67 (1) Para 23 Mt Regulation — enjoins revision of assessment once in 4 years for many years this work has been neglected The President may be requested to take immediate steps in the matter of the preparation of a list of taxable properties & the revision of assessment

Para 24 Market revenue The suggestion to collect the whole revenue departmentally instead of partly leasing it out as at present may be referred to the President for report in consultation with the Int Council

NOTE —Contin sheet.

G R S 12]

General and Revenue Secretariat

Int File No. 40 of 1919

Serial No

Para 25 Farming out the collection of octroi revenue This is opposed to the standing orders of the Govt of India

Abolition of octroi The question was discussed at length and the correspondence on the subject was recorded with a remark that if any Int Council or Board is disposed to abolish octroi either entirely or partially, it may do so after submitting definite proposals and obtaining the sanction of Govt. G O No 698-9 Int (48-5)-" d 20th May 9 2

Para 26 Delay in obtaining securities The Presidency may be requested to take immediate action in the matter & submit a report with explanation for the delay in giving effect to Govt orders

Para 27 Sorting of records An additional establishment was sanctioned till the end of the current official year for sorting old records and monthly progress report.

NOTE -Costs sheet.

Serial No

been called for

Para 29 An office manual for the guidance of the officers & the officials concerned This is a real want and the President may be requested to draft one for the approval of Govt. A list showing the distribution of work among the several officials is also necessary to fix responsibility. The President may be requested to take action regarding this

Paras 30 & 31 relate to the work of the audit staff & help rendered by the Int Accts & officials in the matter. The Comptroller has taken note of para 31 about the work of the audit staff

4 A copy of the report may be sent to the Presidents for the information of the Int Council

5 In this connection there is a point for consideration as to whether the several reports on the audit - general or detailed - may not be printed & a sufficient no. of copies kept to serve as

NOTE--Contin sheet

G R S 12]

General and Revenue Secretariat

Ind File No. 80 of 1909

Serial No

reference in future

6 In February 1911 the President of the Bangalore City Municipal Council recommended a remission of municipal taxes amounting to Rs 11720-8-4 and certain information called for is yet due

Sus 86-11(0,)

7 A copy of the Special Report on the Revenue Dept of the Corporation of Madras by Mr Rao Sahib T Raghavayya garu was sent to the President for report as to how far the defects pointed out by that officer exist in the Bangalore City Municipal & how they could be remedied The President states that after the examination of the accounts by the Auditors is over he would submit definite proposals & very to this may also be called for from the President when a copy of the audit report is sent to him.

149-10 Sus 14 V1

Rs 69 8 Sus for orders

34 5 12

Note- Contin sheet

GPB—20 000—20-1 12

G R S 12]

General and Revenue Secretariat

File No. 80 of 1909

Serial No

9) The above office note deals with the case fully and suggests the action to be taken in regard to the several matters dealt with in the report

10) The suggestion proposed in para 21(2) of the report is not very clear - It is suggested that under section 71(2) of the Mil Regulation, the ~~[illegible]~~ special sanitary cess be converted into a special rate - ~~[illegible]~~ The section authorises the fixing of a special rate in lieu of the special sanitary cess ~~[illegible]~~ for the cleansing of factory, hotel, club or group of buildings or lands used for any one purpose and under one management - ~~[illegible]~~ It contemplates the fixing of a higher rate than the usual one on the ground that the building is visited by a large number of persons, or of a consolidated ~~rate~~ (may be higher) rate.

NOTE Contin sheet.

G R S 12]

General and Revenue Secretariat | Vol File No. 80 of 1909

Serial No

on the ground that it is a group of buildings ~~under~~ used for one purpose and under one management. If what is proposed is that instead of recovering a cess from each private latrine that is cleansed by municipal agency, a general rate such as the water-rate be imposed on all houses, whether such houses contain latrines or not and whether the latrines are cleansed by the municipal agency or not, there is no authority for doing so -

In para 23, it is suggested that an officer be appointed to prepare a list of taxable properties and to proceed to revise the assessment on a correct basis - This is a part of the functions of the municipal Executive and it is believed that the municipal Commissioner have ~~cause~~ got an assessment

NOTE -Contin sheet.

Serial No

~~of~~ all buildings and lands in the City and this list is being revised in accordance with section 67 of the Regulation - The President may be requested to get a list prepared if there is not one already and to have it duly revised in accordance with section 67

12) In para 28 of the report, it is suggested that in addition to the Municipal Account Code, a manual be prepared for the guidance of the municipal office - The standing orders in regard to municipalities are being collected in this Branch with a view to a manual being prepared and H V Krishnaswamy Iyengar has been deputed for this purpose - The municipal Councils have not yet framed all the rules and bye-laws under sections 46 and 48 of the Regulat. and it is no good asking it

NOTE--Contin. check.

G R S 12.

General and Revenue Secretariat

Int File No. 80 of 1909

Serial No

to prepare an Office Manual as suggested in the Office above - We may see what we can do after the Standing Orders are collected -

13) It does not seem to be necessary to get the reports printed -

14) The Accounts from July 1910 will be audited by the L & D of the Comptroller's office - The present audit report closes with the accounts for June 1909 - The Comptroller may be requested to get the accounts of the ~~two~~ subsequent ~~two~~ years ~~1909 to 1910~~ 1910 & 11 also audited -

Secy) 13 6-12 Mle

NOTE--Comm

(12

G R S 12]

General and Revenue Secretariat

Inl File No. 80 of 1909

Serial No

15) The audit report should be get printed

16) Please put up a short note briefly reviewing the report noting the prominent defects ~~[illegible]~~ in the system brought to notice by the audit officer and outlining the President's views with his opinion ~~[illegible]~~ and suggestions for their rectification

17) (I sincerely regret that this case was delayed with me for over 8 months by owing to pressure of work)

23/9/3/13

23/9/3 [illegible] 10/3

[illegible] 10/3/13

[illegible] 10/3

NOTE -Contn. sheet.

(Incl File no. 80-08)

(13

GRS 12

1911

GENERAL AND REVENUE SECRETARIAT

(Mil)

NOTES

File No 80/09

FILE HEADING

~~A report of the accounts of the Bangalore city municipality~~

From (18) The Comptroller in Mysore

No 7099 L and 699 Dated 11th May 12 Received 25/27 5 12

Diary No 6933 Enclos 7 Spare Copies Serial No 43

BRIEF ABSTRACT OF LETTER

Forwards audit reports on the mohatarfa, octroi & other accounts of the Bangalore city municipality and states that he generally agrees with the opinions expressed therein.

NOTES AND ORDERS

(15)/2) As directed by Government in September 1909, a thorough examination of the accounts of the Bangalore city municipality was undertaken and the audit

NOTES— First Sheet

(PPH 10 ROD— 3/4 11)

Serial No

was conducted under the following heads of accounts for 7 years from 1902-3 to 1908-1909 both years inclusive

I Conservancy cess accounts
II Market accounts
III Mohatarfa accounts
IV Public Works accounts
V Octroi accounts
VI Excess water accounts
VII Cattlepound accounts
VIII Animal & vehicle license accounts
IX Site Value accounts
& X Miscellaneous accounts

The reports now received relate to items III to IX except VII and it is stated that a report regarding VIII will follow.

Reports of audit of items I & II have already been received

I (a) Conservancy cess accounts The amount defalcated by 16 cess collectors & one sanitary of No. IX D.G. was about Rs 1200 — Cess collector Abdul Latif & the sanitary were prosecuted & convicted two other cess co

NOTE—Contn sheet

(85

R S 12]

General and Revenue Secretariat | Int File No. 80 of 1909

Serial No

are under trial & steps are being taken to book the others whose prosecution has been ordered. No prosecution was instituted against others as the amounts embezzled were very small

80-09. Sus Case (U)

24) II Market accounts. The report has been sent to the President for remarks

Sus Case Int 85-M R

25) III Mohatarfa accounts

A copy of the report with the Comptroller's remarks may be sent to the President for the information of the Council. A report may be called for as regards the resolution of adopting the suggestions made for improving the present registers and accounts or for opening certain new registers & accounts. The President may be requested to obtain the explanations of the officers responsible for the several irregularities observed in the maintenance of Surveys & other registers, such as the missing on the part of the Vice President.

NOTE—Contn sheet

Serial No

to attest

Collector in the appropriate columns in the Survey Regr, differences between the closing arrears of one year & the opening arrears of the following year postings in the Demand Regr not being supported by corresponding credits in the Cash book, differences in the amount of mohatarfa remitted for the year 1908-9 & the amount entered in the registers & such other discrepancies detailed in statements forming Appendices A to F

Para 15 Defalcations Sankaraj Rangappa of the V Cy against whom defalcations amounting to Rs 8200 & odd were noted was prosecuted & convicted and his property is being proceeded against to recover as much as possible of the defalcated amount. The explanations of the officers ~~responsible~~, during whose time the defalcation took place have been obtained and the case is pending orders of Govt. The papers were submitted to Secretary on the 29th ult (B No 0301). Another Sankaraj Varadhamaiah was also prosecuted & convicted

NOTE—Contn sheet.

R. S 12]

General and Revenue Secretariat

File No. 80 of 1909

Serial No

The Comptroller in accounts was very great & so it is likely that there were many more cases of defalcation. The Auditors were not able to detect any more for want of references. So to find out the extent of defalcations the Audit officer suggests institution of enquiries as to why each item of arrears has been allowed to stand uncollected for years past & adoption of coercive measures where necessary. This method is also supported by the Comptroller. The President may be requested to adopt it carefully & without serious inconvenience to honest & innocent ratepayers.

As to Security no separate action is necessary as in the notes file relating to the general report on audit it has been suggested that explanation for the omission should be called for & the President requested to take immediate action for obtaining security in all cases where it is required.

Para 17 The arrears outstanding on the 30th June 1909 amounted to Rs 167128 and the causes for such

NOTE—Contin

Serial No

heavy arrears, can stated by the audit officer may be easily overcome. The Resident's attention may be drawn to this

Para 18 All collections do not appear in the general cash book this is not correct & the Resident may be requested to arrange that all collections of whatever nature should find a place in the general cash book. The irregularities referred to in this para may be asked to be explained

Para 19 Collections relating to one Dy made by the sanction of another Dy. This may also be easily rectified

Para 20 Want of supervision scrutiny & of attestations wherever necessary is the general complaint

Para 21 Some of the suggestions made by Mr Rathnamalar have not been needed Explanation for the omission may be called for

Para 23 Conclusion The remarks of the Audit Officer & the Comptroller may be sent to the Inl Cy for information as already stated above.

(69

G R S 12]

General and Revenue Secretariat

Int File No. 80 of 1919

Serial No

3) IV Public Works accounts A copy of the report with the remarks of the Comptroller may be sent to the President for the information of the Int Council & their remarks

Para 1 The records required by the Audit staff, with a view to see whether the object with which a permanent gang of 100 men costing on an average not less than Rs 900 per mensem was sanctioned has been served or not, were not furnished Explanation for the omission, may be called for

Para 12 Verification of stock accounts, tools & plant, has not been made Explanation for the omission may be called for

3 et seq Unauthorised use of port stores & their sale at low price A detailed report on the matter may be called for

4) V. Error accounts A copy of the report may be sent to the President for the information of the Int Council

NOTE—Contd. Sheet

R S 12]

General and Revenue Secretariat

Int File No 80 of 191 9

Serial No

Para 4 No register is maintained to show the no of permit books given to the circle inspectors. The President may be requested to arrange for a register being opened at once & to account when this simple but important duty was neglected hitherto

Para 5 The introduction of carbon paper system in the issue of receipts is recommended. There was depletion in the chicknaikenahalli mint & the accounts were audited in view order recording the report of audit. Govt suggested for trial in some municipalities & for final adoption of some successful the system of using carbon paper in granting receipts. The order has been communicated to all the Dy Comrs for information & guidance. This system was in adopted in every case of issue of receipt. The procedure suggested on entering in receipts the progressive totals of collections for each tax made also used

No 8664-5 & 17 5 12
Int 67-11-6
issued to the Dy Comr Tumkur & Cols of Mts

No 9151-6 d 30 5 12
Int 67-11
(and 1 issued to the Pres Mysore Mys Reports)

NOTE -Contin sheet

General and Revenue Secretariat

Govt File No. 80 of 1919

Serial No

Para 6 to 12 & 14 to 16 17 18

The suggestions made regarding the improvement in form & maintenance of certain registers & the discontinuance of certain others are worthy of consideration & adoption by the Govt Council

Para 13 Storage receipts The Audit officer observes that the storage fees recovered are light & may be increased This may be considered by the Govt Co

Para 19 Supervision The Audit officer suggests that the collector & the Vice Presidents should pay frequent visits to the Revenue office & note the results of their visits in the registers The question of appointing a Superintendent on a pay of Rs 70 – is under correspondence with the Government in the Govt Council Of course he is not to be independent of the Head of the Govt Administration

Charan system Para 20 Deserves Consideration by the Govt Council

21 Inspection of out door work The Govt Council should consider about the additional establishment recommended In view of the case of

22 to 25 Securities The Presidents will

regarding the allocation of the [illegible] of the [illegible] Contn [illegible]

2-

General and Revenue Secretariat | Inl File No. 80 of 1919

Serial No

will be drawn as noted above in para 23 Timber accounts Govt lately sanctioned the forms of accounts which the timber merchants have to keep & the form of security that they should execute The Inl Council should consider & take steps to adopt the suggestions made by the Accts Officer

File sent to Dewan after issue 27/5/12 D No 5268 of 10 Inl File No 168-10.

26) VI Excess Water accounts The question of entrusting to the Water Supply Dept (D P W) the duty of collecting excess water charges is under the consideration of Govt & orders are to issue in the matter at an early date A copy of the report may be sent to the Chief Engineer for information Another may be sent to Chief-resident to explain the irregularities observed in the collection work mentioned & attention being said to rectify

Rules have been issued, acc to which Inl D P W

Collector charges on account of excess consumption

26) VII Cattlepound Accounts Para 6 missing or registers prior to 9001 Explanation should be called for & noticed in the Inspection Para 8 Receipt books missing in certain receipts should be noticed

NOTE—Contn sheet

G R S 12]

General and Revenue Secretariat

Vol File No. 80 of 1909

Serial No

President The system of using carbon paper should be insisted on in the issue of receipts by pound keepers

Para 12 Again missing of registers requires notice, by the President

Para 13 Irregularity should be noticed by the President

15 Feeding charges Suspicion on the correctness of accounts as the Pound keeper said more than what he has received This may be investigated & noticed by the President

16 Explanation of the officers responsible for delay in furnishing information wanted by the Inspector should be obtained The President should now arrange for an audit of this item of accounts

10 Want of Inspection There is only one cattle pound in the city & the accounts have not been checked An inspection register should be kept in which the Inspecting Officers should record their remarks & after in token of their inspection

18 Copy of the report may be sent

NOTE—Contn sheet

Serial No

to the President for the information of the Int Council

(vii) VIII Annual & Vehicle License accounts, not received

(viii) IX Sale Value accounts The period of audit was only from 1903-4 (ie) 1st July 1903, on which date the accounts were transferred to the Int office from the Bangalore Taluk

Para 3 certain sales were given away for upset price without being sold by auction as directed by Govt a report may be called for regarding this & the irregularities in para 4.

A copy of the report may be sent to the President for the information of the Int Council The President may be requested to submit the explanations of the Divnl & officers responsible for the irregularities observed & detailed, in the audit report

X The annual & receipts statements up to end of June 1911 as not been entered in para 28 of the audit report

NOTE—Contn sheet

General and Revenue Secretariat | Int File No 80 of 19D

Serial No 29

X Miscellaneous accounts A copy of the report may be sent to the President Explanation should be obtained for the irregularities observed in the entries in the Cash books, delay in the issue of receipts &c & submitted with remarks of the President The Vice President should be asked to scrutinise the cash book every evening

Paras 5 to 8 Loss of revenue to the Govt from the order directing that the levy of license fees on arrack &c shops be credited to State Revenues instead of to the Int Funds This question was been referred on the 2nd Cl to a Sub Committee for report which is yet due in 4 out of five cases arrears of one year not carried to the subsequent year Irregularity requires explanation & the loss of Rs 90 - recovered from Varada Rajalu should be investigated & it should be found out if the amount was been defalcated. The President may be requested to take necessary action cash book & other registers

Files 230-12 X, (Mis Case is pending orders of Govt on 15/4/13)

NOTE—Contin sheet

R S 12]

General and Revenue Secretariat | Inl File No 80 of 1929

Serial No

Cash The President may be requested to consider the suggestions made for improving the present system of maintaining the registers & accounts.

Pur(16) Chatram accounts Security to be furnished by the Parpatteegar The President may be requested to take action

Lung arkhana. The procedure suggested for keeping the current balance of the amount drawn for payment is worthy of consideration & adoption The Treasurer may be asked to take necessary action in the matter

7 Fire wood license accounts No demand register is maintained The Treasurer may be requested to explain the omission & state how in the absence of such a register collection are made

Para 8 Land reg^n acct The President may be asked to explain the non-production of mercantile why the registers called for in reference to audit were

NOTE Contin sheet

Serial No

furnished.

30) The general report referred to in para 2 of the paper under disposal has been dealt with in the linked file

31-34) Submitted to orders

31/5/12

32) The reports disclose that the state of affairs in the municipality is very unsatisfactory and that the work entrusted to the officials was not properly done by them and ~~that~~ there was no control and supervision by the superior officers. In some cases, the records wanted by the auditors were not furnished to them and consequently, it is said, that certain accounts could not be audited (Vide para 10 of the report on Excess Water account). Besides the defalcations already brought to light, the auditors have been able to detect any

(also para 16 of the report on Cattle pound accounts)

Serial No

defalcations of a large ~~extent~~ They are however not sure that ~~they are~~ there are no more defalcations and suggest further enquiry by the Executive Officers of the Municipality In regard to the demolition of the Fort wall in Bangalore, ~~also~~ (Vide Public Works Accts) it is observed that the stones were not sold to the best advantage of the municipality and that there has consequently been a loss to the extent of nearly Rs 6520 - The Comptroller considers it necessary to depute a D-P.W officer of superior rank to investigate this matter and ascertain approximately the amount of loss - As regards the site value accounts, it is said that the balance shown as due in the D-C-B account cannot be taken as correct as the made in Districts other than Bangalore are not known

NOTE -Contd sheet

6933
6932

G R S 12]

General and Revenue Secretariat

Int File No. 80 of 1909

Serial No

~~unit~~ account.

33(1) A copy of the reports with the enclosures may be sent to the municipal council for remarks and for stating what steps they propose taking for rectifying the irregularities pointed out and what their opinion is with regard to the improvements suggested.

34(1) An extract from the report on the P W accounts may also be sent to the Chief Engineer, ~~but~~ and he may be requested to deputing a superior officer ~~for as~~ as suggested by the Comptroller for investigating whether any and what loss the municipality has suffered in ~~regard~~ regard to the Fort stones.

35(1) The draft Municipal Account manual is under print. The several improvements in the system of accounts suggested in the audit reports may be taken up for consideration with the manual.

Secy) 15 6 12 Sd/-

Note -Contn sheet.

General and Revenue Secretariat | Jud File No. 80 of 1909

Serial No

36) The accounts of the Bangalore city municipality for the seven years ended June 1909 were audited & reports under 10 heads of accounts were received from the Comptroller with his letter no. 7099 of 22nd May 1912. The papers are pending orders of Govt. (They are before the Secretary to whom they were submitted on the 17th June 1912 with D. No. 6933)

37) The present report on the audit of accounts relating to the Arrack and vehicle licenses had been promised by the Comptroller to be sent up to Govt later on

38) A copy of this report together with remarks of the Comptroller may be sent to the President for the information of the Jud Commr & his submission of a short report on the irregularities observed in the audit

NOTE—Contn sheet.

GPB—65 000—17 9-13

eneral and Revenue Secretariat | Ind File No. 80 of 1929

Serial No

The remarks of the Comptroller against para 15 of the report are directions to the auditor and it is not known what action has been taken in the matter

39) Submitted for orders

TNS 6/7

4/7/12

Please put up draft weight to each transport

6/7/12

40) The previous audit reports have been submitted to the Secretary for orders

have returned to file Branch looking LR

41) The present report relates to the levy & collection of animal & vehicle taxes. The report brings to light certain irregularities in connection with the levy & collection of the tax & with the registers kept in connection therewith. It is pointed out that the toll registers were not produced for audit that some counterfoils of licences were either blank or torn up & that the entries in cash book relating to some counterfoils of licence

NOTE—Contin sheet

Serial No

be identified. The irregularities noticed are summarised in para 19 of the report.

42) It is clear from the report that there is not such close scrutiny over the levy of this tax or over its collection as desirable. The nature of the tax is such that proper scrutiny on the part of responsible officers of the Govt is necessary. The Auditor, in para 20, suggests a procedure whereby thorough scrutiny over the demand on account of this tax can be ensured.

43) If approved, the report with the Comptroller's remarks will be sent to the Press for report, as in the case of the previous reports and after his reports are received, the matters requiring orders of Govt will be taken up.

Sec 4)

Govt
29 > 12

44) I have [illegible]

[illegible]

NOTE—Contin sheet

32
33

(3)

R S 12]

General and Revenue Secretariat | Jud File No. 80 of 1909

Serial No

this one also

46) ~~Perhaps~~ The feasibility & propriety dealing with both the Audit reports in the same file may be considered by the Bench

9/3/13 — 9/3/13 — 16/3

46) A draft review is submitted as directed by the Secretary in page 1 supra

18/3/13 — 28/3/13

47 Please see my remarks in the File 85 of 11 — 31/3

48 I have gone through the file again. A separate draft may be put up in this case — 11/4

49 Submitted with 2 drafts (all only fresh note) — 16/4/13

50 The two cases are reviewed in the same draft order (para 45) — 16/4

51 Dewan — 25/4

52 The Dewan decides that a c draft be

2706 / 25/4/13

NOTE—Contin sheet.

GPB—65,000—17-2-12

G R S 12]

General and Revenue Secretariat | Govt File No. 8 0 of 1913

	Serial No	
		ordered to be put up — for 6 5 13 53) B W 8/5 Dem 8/5
5 Typing Section 9/5/13		
		54 Typed draft submitted D 1169 10/5/13 (Dy Secy) 10/5/13
3008 / 12 5 13		55 With reference to para 52 Dewan (Dewan) Dewan 12/5
		56 Draft approved by Dewan 15 3 13 Dem 17/5
		57 Issue 19/5/13
	48	58 To Comptroller Mysore Government Resident Commerce Bangalore cy — Chief Engineer Mysore Comptroller P W Dept &c — No 9432-5 dt 29/5/13
	49	Reviews the audit of the accounts of the Bangalore cy — for from 1902-03 to 1909-10 59 To the Superintendent Govt Press — No 9436 & 29 5 13 Requested to print the reviews & reports & send 100 copies this office

NOTE Contin sheet.

[redacted] quoted and addressed to the Comptroller, Mysore Government

No 7998 / C/A D 698 — OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 11th May 1912

FROM

J S CHAKRAVARTI, ESQ, MA, FRAS, etc,
Comptroller to the Government of His Highness the Maharaja of Mysore

Mil 80-09/81 42

C. S. Balasundaram Iyer Esq, B.A,
Offg. *Secretary to the Government of Mysore,*
General and Revenue *Departments*

With reference to Government Order No.2337-3/Ml 80-09-9 dated 9th September 1909 directing the special audit of the accounts of the Bangalore Municipality from 1902-3, I have the honor to forward for the information and orders of Government a copy of the final report embodying the result of the audit drawn up by Mr T Lakshminarasimha Rao, Officer in charge of the audit, and to state that I have entered brief marginal remarks on the important points noticed in the report.

2 In para 8 of his report Mr Lakshminarasimha Rao has urged the desirability of separating the cash and account branches of the Municipal office, and in this connection I would observe that since Government called for suitable proposals for the revision of the Municipal Office and that the Municipal Council's proposals are under the consideration of Government.

3 Mr [redacted] has suggested certain changes in the form and register now in use in [redacted] but the necessary modifications will of course be introduced in the order which Government may finally [redacted] the Municipal Accounts Manual.

5. My thanks are due to Mr Lakshminarashima Rao for the way in which he has handled this special audit, and to the special audit staff for the good and honest work done by it.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

S A.M.

3

The Bangalore City Municipality

Report on the audit of the accounts for the seven years ended 30th June 1899.

General.

The Government in their order No. 7820-1/Ml 104-98-5 of the 9th February 99 desired the Comptroller to depute one of his assistants, if possible, to look into the City Municipal accounts and suggest ... means of putting them right. I was accordingly deputed by the Comptroller in March 99 to study the system of accounts which was in operation and check them with a view to suggest improvements in the existing system, and the deputation was recognised by Government in their order No.9263-4/Ml,104-98-9 of the 27th March 99 After some correspondence regarding the inconvenience to which the clerical and executive staff of the Municipality would be put if the examination of the accounts commenced at once, the work was begun by me in the latter part of June 1899.

2 An examination of some of the registers in the Cess Department of the Municipal office was undertaken with the result that no sort of system or supervision was found to exist as regards collection and handling of money in the Department, in as much as some remittances were observed to be [redacted] tual collections, besides erasures, [redacted] entries, want of dates delays in remittances, incorrect and unauthenticated and incomplete state of registers and accounts, missing pts stated to have been delivered to pa s before

all the inordinate delay on [redacted] part on the Municipality in furnishing replies to objections retarded the audit work so much so that any reasonable estimate of time required for the audit was found [redacted]. and the Government was accordingly [redacted] from time to time to sanction the continuance of the special audit establishment Among the several items of work done by the audit staff may be included also the verification of amount reported by the Municipality as having been defalcated by [redacted] bhogue Rangappa of the V Division, and the audit of Plague accounts of the City for [redacted] as per Government Order's Nos 1294/Ml.1[redacted] and 2593-5/San.26-10-8 dated 5th August [redacted] 26th September 10 respectively. The [redacted] had also now and then to instruct the [redacted] in the conduct of cases of defalcation [redacted] discovered against some Cess collectors and Shanbhogue and attend the City Magist in connection therewith. The latest accorded in G.O.No 5565-6/Ml.85-11-6 of the February '12 expired on the 29th idem. date, only two items of work remained in viz., (1) the preparation of lists of sion entries in the House tax demand as were not supported by the orders furnished for audit and (2) the ve of Collector's explanation for absence ipts for sums shown in the demand Regist '05-06 as arrears These two items of wor the attention of the special audit staf 15 days in March '12, and it is therefore ed that the continuance of the establishme to 15th

(Sambhaji Case)

15th March '19 may be kindly sanctioned.

Since my transfer to the Secretariat in April '19, I have not been able to personally supervise the audit work to the extent I was doing it when in the Comptroller's office and in order to supplement my casual inspections, Mr A NarasimhaMurti then Accountant of the P W.Department was deputed from 1st September '19 to superintend the work of the auditors under my general or special instructions and himself to take up the minor accounts for two hours a day in addition to his legitimate work. As reported by the Comptroller in para 3 of his No 2878 of the 15th November '19, the services of the accountant, now Examiner, Local Audit Department of the Comptroller's office was placed ~~(1) Defalcations~~ solely at my disposal to supervise the audit from the 15th December

6. The audit which cost the Municipality Rs 23[redacted] brought to light defalcations or other grave irregularities or other loss of money amounting to Rs 68192-2-9 as detailed in the margin

In the Cess Accounts Mohatarfa IX Division	Rs 1103-15-1
-do- V	492-13-10
-do- X	837- 8-10
-do- VI	35- 9-2
-do- VII	67- 5-2
(2) Irregularities	64454- 3-6
(3) Other loss of money	1392-11-
	68192-2-9

Cess clerk Abdul Latif and Shanbhogue Narasimhasastri of the IX Division were prosecuted to conviction and Cess Collectors Krishnal Singh and Hanumanthappa are now being tried [illegible] cases against other Cess Collectors are, it is understood, under investigation Shanbhogue Rangappa of the V Division was already prosecuted and convicted Thus while the audit disclosed grave defects and irregularities in accounts, books, registers and re[illegible] of the Municipality, it has also

other loss of

surplus of M., the

its own maintenance. The object of an audit is two-fold. It is preventive as well as remedial of irregularities The present audit serves both the purposes

7. The audit work was completed on the 15th March '12, and audit reports on the several units noted in the margin have been separately submitted. The present report forming as it does, the last of the series of audit reports, is intended to offer suggestions as to what measures are necessary to set right the accounts, as required by Government in para 2 of their order No.2339-3/M1.86-89-2 of the 9th September 89 The suggestions are accordingly made hereunder.

1. Cess accounts
2. Animal & Vehicle licenses
3. ~~Cattle Pound~~ Cattle Pound
4. ~~Lease accounts~~ Market accounts
5. Excess water accounts
6. Octroi accounts
7. Site value accounts
8. Mohatarfa accounts
9. P.W. Accounts
10. Other items.

8. Reorganisation.

One striking violation of a general principle in the Municipality is that the cash and account branches are not kept distinct from each other The Collector who is in charge of the collections of Municipal revenue, has also under his control both the Municipal Treasury to which collections are remitted, and the accounts of demand collection and balance which regulate collection This arrangement is anomolous It is in the Collector's office that the collections are classified daily under account heads. A classified daily abstract of revenue called "the daily remittance form" is then prepared and sent to the Head office where the form is co ed into the

(1) a serious but prevalent defect where any reorganisation The Resident may be invited proposals made under this head

receipt side of the General Cash Book The duty of the accounts branch in the Head office is confined to the posting of the General Cash Book, compilation of monthly accounts and other returns and scrutiny of bills for payment. It will thus be seen that the head office has, at present, no information of demand or of uncollected balance It is desirable therefore that the establishment now employed in the Collection office should be transferred to the Head office where the accounts of all demand, collection and balance should also be maintained. At present if it be held that the Collector's office corresponds to a Taluk Treasury in relation to the Head office, the daily forms are not at all scrutinised in the Head office as the form is not accompanied with the vouchers and a mere copying could be done anywhere else It would also save duplication of work and so long as money was in the hands of a person who was not himself keeping the accounts thereof one would act as a check on the other and mistakes would be minimised automatically

9. The Head Office may then be divided into three branches, viz , (1) Correspondence (2) Cash and (3) Accounts. The Head clerk, the Shroff and the Accountant should be held responsible for correct and prompt performance of duties connected with their respective branches

10 The accounts branch should then maintain all accounts of demand, collection and balance, and see that no collection is left unremitted for a day later than necessary, while the Shroff should

accept no remittance which has not already been posted and passed by the accounts branch The Shroff s account of daily receipts should, at the close of each day, be agreed with the aggregate of remittances passed by the account branch. If the scrutiny and the agreement referred to above are carried out daily by the accounts branch, the chances of collected amounts being left unremitted will be minimised. if not put a stop to altogether When an agreement has thus been effected each day, the Chalans and Receipttes will be returned by the Shroff to the accounts branch where they will be abstracted under different account heads, and the abstract agreed with the several remittance registers. The receipt side of the cash book is then posted in the accounts branch from this abstract.

11. The Shroff should be held responsible that no delay occurs in the remittance of cash to the Government Treasury Moneys received up to 3 P M. of any day should be sent to the Government Treasury the very day those received thereafter being kept in the Municipal Treasury for remittance next office day at 3 P.M. together with amounts received up to that time on that day.

12 The two important branches of the Municipality, viz , Public Health and Engineering have been in charge of responsible and duly qualified officers who have an independent status of their own in the State Service If, just as the Health Officer is the Vice President of the Municipality in the Health Department, the Municipal Engineer is regarded as the President in the Engineering Department, the ineer will

will dispose of all matters in his Department obtaining orders, where necessary, direct from the President. The Head office will then cease to be the medium of communication between the President and the Engineer or other Heads of Departments and will have more time at its disposal for accounts. In fact it has to be mentioned that either the Vice President or the Collector is a superfluity but considering the rank and status of the officers presiding over the Health and Engineering Departments an officer of some status should be at the head of the collection Department. The designation of Vice President may be omitted altogether and the Officer in charge of the Collection Department called the Revenue officer his pay being Rs.150-20-250. All these three units will be controlled by the President as heretofore

13. If the accounts of Demand, Collection and Balance, and the Treasury be thus taken away from the charge of the Collector, the only work that the new Revenue officer will have to look after is collection. There are one, two or even three Shanbogues in each Division and two Distraining officers If necessary, the number of Distraining officers may be increased and the pay of these officers and poorly paid Shanbogues also raised. The status of the Distraining officers may be similar to that of Sheikdars in the Revenue Department. In fact, it would be an advantage to have Sheikdars in the Revenue Department lent to Municipalities for this work so that they could do their work under fear that their substantive prospects would be jeopardised by any misbehaviour. ~~where moneys are~~ the status of the distraining officers may therefore be that of Sheikdars in the Revenue Department; where moneys are

10

are left to be collected by poorly paid officials without much scrutiny from above, the temptation to defalcate becomes strong and it is therefore necessary since potgi is not given to these shanbogues that their pay should be raised ~~and that they should be admitted to pension~~ These inducements may make them better. When the collection staff is thus strengthened, it seems quite practicable for new Revenue Officer to look after the collection work- the only duty left for the present Collector after the reorganisation suggested herein is effected The Revenue officer should also be responsible for collection of cess which, at present, is done by the Health Department which is not intended to collect Municipal revenue Cess clerk and Cess collection Peons should be transferred to the Revenue office With three distinct and responsible units working, the work of the Head office will be one of mere compilation and with a ~~competent~~ complement of good Accountants and clerical staff the work can be carried on automatically. The President will not have much correspondence work under the decentralised system suggested above but as he has much more important duty to attend to in the general supervision of the work of the Executive staff, and scrutiny of accounts, which at present are very lax, a whole time President, on Rs 500 per mensem seems to be absolutely necessary If a Deputy Commissioner is the President it is easy to see that he cannot find the time necessary to exercise the necessary close scrutiny which alone can be effective and has perforce to be given an assistant who in the very nature of things becomes a separate entity and causes friction in the various Departmen so difficulties do not exist in the case whole time

I agree

the Dy

the President

unsatisfactory

12

r nm the

harmonious working and the scrutiny be better. In the case of the Bangalore Municipality at least if not in the case of Mysore also the time has arrived when a whole time President should be appointed

14. It is learnt that the Municipality has submitted to Government for sanction a reorganisation scheme, and I have also submitted herewith for consideration a proposition statement of the establishment that may become necessary when the changes hereinbefore suggested are given effect to The proposals involve an increase of expenditure by Rs 161 $\frac{5}{12}$ per mensem or Rs.1937 per annum, but this slight increase is bound to bring in more than double its amount as Revenue by better collection and scrutiny The duties of the accountant, when the proposed changes are introduced, not only double themselves but also make the appointment a very important one. The present scale provides Rs.50 (the present incumbent gets Rs 60) for the place and in order to attract efficient and experienced men in accounting, the pay of the appointment is proposed to be made progressive Rs 50-5-75 This place should always be filled by an efficient Accountant on 30-3-45 from the Comptroller's Office, the selection being left to the Comptroller A minimum qualification should be required of persons filling up other places

detail
info with
and
in connect
pro reorg
pres

12

15 The duties of the Distraining Officers being very similar [illegible] Sheriff [illegible] the Revenue Report [illegible] ned

for the

training officers of the Municipality

These places should therefore be fill always by men who, under the rules of Revenue Department are eligible for Shaik-dari so that an interchange between the Revenue and Municipal Departments could be possible.

Changes in accounts & forms.

17 Changes considered necessary have been proposed in appropriate places in the audit reports concerned, and need not therefore be dealt with again in detail here. Only the impotant changes have been alluded to in the following paragraphs.

I believe the Municipal Accounts Department under has prepared of necessary changes in accounts

18 Receipt books containing a uniform number of receipts- say, one hundred should be printed in counterfoils, except in the cases of Mohatarfa and Octroi for which separate proposals are made in the audit reports concerned The books and the receipts in them should bear consecutive numbers also in print The first page of every book should contain a certificate of the number of pages in the book and an authority for the subordinate to whom the book is given to issue receipts from the book over his own signature A register should be maintained shewing the receipt issue and balance of these books, acknowledgments of the persons to whom the books are issued should be taken at the time of issue and the return of [illegible] books insisted upon at the time the man [illegible] applied [illegible] the books should be is

13

13

refully preserved as Cheque Books

18 The Remittance Registers at present used, are not in proper form A form suggested for adoption is herewith submitted

19 The Chalans or Irsalpatties, as they are called, require no change as they furnish all necessary particulars, and they should be prepared only in cases of remittances received directly at the Municipal office

20 The present Demand Registers for Mohatarfa tax are very comprehensive, and may continue to be used As these registers give details of arrears also, there is no necessity to have, as in Madras, a separate arrear Demand Register A miscellaneous Demand Register may however be used for all other taxes in the form suggested in connection with the audit of the Market Accounts

21 Forms proposed by me for the Demand Registers for Conservancy Cess have already been adopted in the Health Department This improvement in accounts has resulted in an increase of Cess Revenue from Rs 5817/- in 1908 to Rs 5833/- in 1909-10. 14

The desirability of converting the special sanitary cess leviable under Sec 59 VII into a special rate under Sec 71(2) of the Municipal Regulation VII of 1906, is suggested for consideration In the report on the audit of cess accounts the difficulties of collecting a fluctuating demand, exemptions for payment of the cess being granted on grounds which really ought not to serve as such were detailed As the cess is a legitimate object of taxation, a conversion of the same into a tax is justifiable and such a step would fix the demand and increase the revenue (vi) 12

The correct maintenance of the R gister is very necessary, as on it dep s the correctness of demand for the succeeding year All increases and decreases of demand must therefore be entered in this register and duly authenticated before the connected entries of demand are made in the succeeding year's Demand Registers. The timely conduct of annual jamabandi as in the Revenue Department cannot in this connection, be too strongly commended and such jamabundi in the past have not received the attention they deserve.

23 Section 67(1) of the Municipal Regulations requires the revision of every part of the assessment lists to be made not less than once in every four years No revision seems to have been carried out for several years past It is observed that, under section 59(1)(1) a tax not exceeding six per cent on the annual letting value of buildings and lands is to be levied The annual letting value should as in Madras, be taken at the gross annual rent at which the property might reasonably be expected to let from month to month or from year to year But the taxation in the City is found to have been based, in many cases, on the actual rent realised This is obviously not correct as nothing is allowed for repairs &c It is therefore suggested in this connection that an officer be appointed to prepare a list of taxable properties at once and proceed to revise the assessment on a correct basis An assessment register should be prepared of all properties buildings, lands, gardens &c whether taxable or not

Revision generally the chief source of addl revenue & wd be neglected 12/9

Market revenue is at present partly leased out partly collected departmentally There

being a Market Sergeant, it would better if the whole revenue is collected departmentally, subject to periodical scrutiny on the spot by the Revenue officer

I am inclined to think the contract system would be much better

25. The octroi collections are made Departmentally It seems absolutely impossible to prevent smuggling of dutiable goods imported into the Octroi limits It is therefore suggested for consideration as to why the octroi revenue may not be farmed out While this system saves to the Municipality the cost of establishment amounting to about Rs.5,250 per annum, it ensures definite amount of revenue to the Municipality and relieves that body of the trouble involved in arranging for detection of smuggling In this connection the system of composition passes may also be considered

This is a very serious and a much complex consideration and requires more careful at.

This subject was by me sometime ago A proposal regarding for general nature already before for

16

12/

The Octroi duty on cloth may be thus compounded, and that on others abolished as vexatious Considering the cost of collection and the chances of smuggling to which the Departmental collection of the duty is subject Instead of the Octroi duty or other than cloth, a shop license fee may be levied from the merchants who deal in goods (other than cloth) liable at present to the Octroi duty This procedure facilitates determination of an annual demand so that the Municipality can be sure of an almost fixed annual income It has however to be stated that the levy of Octroi duty is not justifiable according to the generally accepted canons of taxation and it is for consideration why the whole duty not to be abolished and fresh fields of taxation to make up the loss in more legitimate ways.

I have given his selection to the Subcommittee for Hospital Dolly Sweeper

26. In the last para of his letter No. 1225/R 62 of the 30th August 09, the Comptroller suggested the desirability of at once taking proper security from the employees entrusted with the collection of cash. The Government in their order No 2332-3/Ml.09-09-2 of the 9th September 09 asked the President to take immediate necessary action to obtain securities from the employees of the Concerned Department But it is understood that no security has as yet been recovered from the employees except from Cess Collector Subba Rao

V

Note. This is good work is done in the Mun

27 It was observed during audit that the records of the Municipal office were in a chaotic condition References asked for could not be traced Some registers were totally and some partly eaten by white ants Much care was not evidently bestowed on the preservation, arrangement and indexing of records and periodical destruction of less important ones An efficient arrangement should be made not only to sort and destroy the old records but also to preserve systematically the current records

17

28 For the internal administration, accounts and office procedure of the Municipality, it is necessary however that a set of rules be framed and published as a Manual for the guidance of the officers and officials concerned, and I learn that a Municipal Account Code is being drafted and a manual for guidance in the office would be of very great use as a supplement to the Code

29 The accounts of the Bangalore Ci Municipality are much heavier than tho of the Mysore City, which, it is learnt took the Local Audit staff six months audit of one year's accounts The pre audit of the accounts of the Bangalore Municipality covers a period of seven and took less than 30 months to comple it or took only $4\frac{2}{7}$ months for audit of a year's account on an average The time occupied in audit is not therefore excessive

i.e. Two men - Here also there were two men

30 In conclusion my thanks are due to the officers and officials of the Municipality for supplying, as promptly as possible, under the circumstances, records or other information required by the auditors in the course of their audit, though the want or the unsatisfactory arrangement of records were in some cases the causes of non supply or undue delay in the supply of references and information required

18

31 I must also bring to the notice the uniform good and honest work turned out by Joseph Pillay the Senior Auditor who I am glad to say entered into the audit with a whole heart and also that of Sathu Rao who in spite of domestic difficulties kept up a brave heart and worked cheerfully under a strain not usual I must also express my obligation to my Superintendent Mr Narasimha Murti who having worked under me in the City Improvement Trust Audit proved himself to be of very great help to me

I note the contents of this para
12/4

in this audit I would leave his case for
he favourable consideration of the Comptroller.
would recommend the case of Joseph specially
or special commendation and I would recommend
a reward for good work and an incentive to others
the audit staff be given a grade promotion each

Officer in charge of the audit

8.4.12

Remittance Register

for the year 191 – 191

Date	From whom received	Name of Sheet	Book No	Roll No	*		*		*		Total	Daily total carried to Cash Book	Initials and date of			
					Arrears	Current	Arrears	Current	Arrears	Current			Chamberlain	Treasurer and Porter	Sheriff	
5	10	9	8	3	6	5	4	3	2	1	10	9	8			

* Nature of tax to be specified here and as many such columns opened as ma

It is requested that in future communications on the subject the No and date of this letter and the distinguishing letters below the number as given opposite may be quoted and addressed to the Comptroller Mysore Government

No 7097/57 (L.A 0695)

~~Office of the Comptroller, Mysore Government.~~

Dated Bangalore, the 11th May 1912

From

N S CHAKRAVARTI Esq, ~~M.A.~~ ~~F.R.A.S.~~, etc,

~~Comptroller~~ to the Government of His Highness the Maharaja of Mysore

To

C. S. Balasundaram Iyer Esq, B.A.,

Offg Secretary to the Government of Mysore,

General and Revenue Departments

Sir,

With reference to Government Proceedings No 2332-3/Ml.80-09-2 dated the 9th September 1909 directing a thorough examination of the accounts of the Bangalore City Municipality, I have the honor to submit herewith the audit reports on the marginally noted accounts and to state that I have gone through them and that I generally agree with the opinions expressed therein. I have, in a few cases, recorded on the margin of the reports my observations, which may be kindly perused.

Tarfa Accounts
Public Works Accounts
Octroi Accounts
Excess Water Accounts
Cattle Pound Accounts
Animal and Vehicle Accounts
Site Value Accounts
Miscellaneous.

2. The general report embodying suggestions for the future required by the Government Order quoted above, in view to set right the accounts is being separately submitted to Government with remarks thereon.

I have the honor to be,

Sir,

Your most obedient servant,

N S Chakravarti

Comptroller

S A M

Rec —Gl 17]

Department

19/2

FROM

J S CHAKRAVARTI, ESQ., M A,
F R A S, etc,
Comptroller to the Govt of
H H the Maharaja of Myso

To

ESQ

Secretary to the Govt of Mysore,

D

Dated

Despatched 22 - 5 - 12

Received

No 7099 E 7

Subject matter

Letter No 4017 dated 10th February 1911 from the Comptroller to the Government of His Highness the Maharaja of Mysore to the Secretary to Government, General and Revenue Departments

Adverting to Government Proceedings No 2332 -3/M1.80-09-2 dated the 9th September 1909, and in continuation of my letter No 1225/R 62, dated the 30th August 1909, I have the honour to submit herewith a report on the audit of the Cess accounts of the Bangalore City Municipality

2 The report shows clearly how impossible it was for the audit to be taken backwards beyond 2 years from the present date in the very incomplete and unsatisfactory condition of the records As with all efforts further audit would have meant only a loss of time without any commensurate or tangible benefit, in the absence of the requisite records, the audit of the Cess Department was closed and the report now under advertance drawn up

3 I think it is better that a report on each Department is drawn up and submitted to Government, so that the orders of Government may, if necessary, be given effect to with the help of the auditors and the Assistant Comptroller in charge of the work, and it is mainly with this in view that this report is now submitted instead of deferring it to the end and submitting a single report on the whole audit

4 A clear defalcation to the extent of Rs 1,10 -15-1 is found out in the accounts of the past two years and it goes without saying that a much larger amount must have been defalcated in these two and the earlier years which unfortunately Audit staff has been renderd unable to unearth owing to necessary books not forthcoming

The parties responsible for the amounts of Rs 1,10 -15-1 are as follow

Cess Clerk Abdul Latiff	Rs. 413-5-0
Cess Collector Anantapillappa	178-14-10
Sankarappa	71-14-0
Kurpalsingh	68-13-0
Narayanaprasad	32- 8-6
Hanumanthappa	28-3-0
Venkatasubbiah	24-2-6
C.Narayana Rao	15-2-3
Venkaram Jetty	14-2-0
Shama Rao.	4-5-0
P.Subba Rao.	3-12-6
Kenchappa	2-5-6
S.P.Rajee	0-13-6
Krishnamurthi Rao	0-11-0
B.Ramiah	0- 4-0
B.Naranappa	0- 1-6
J.R.Sammen	0-1-6
Cess collections of the II Circle- Clearly defalcated cannot be decided	..244- 7-6.
	Total Rs 1103-15-1

The responsibility for this amount is primarily with -- the Cess Collectors,viz ,Sitharamiah,Narasimhaiyah,and Hanumanthappa, and if they could prove that they had paid the money to - the Cess Clerk Abdul Latiff, then the latter becomes responsible In the absence of Divisional Remittance Registers, it is not -- possible to allocate the sums,definitely to one or other of these individuals.

6. On the whole,the accounts betray a lamentable want of supervision on the part of the officers concerned,and the entire absence of any -- sort of check or control over the doings of the office Establishment.

7 The remedies consist in transferring the collection of Cess to the Collection Department, in the correct keeping of the --- Demand Registers duly posted every month,and the totals in the Demand Register being agreed with, the amount actually remitted to the Treasury. The Receipt Books to be serially numbered

numbered, and a register of the receipts, issues and Balance together with the date of return of used-up books should be opened and the books themselves on no account allowed to be kept in the custody of the Cess Collectors when they have been used up Care also should be taken to see that these collectors remit the moneys collected by them every day and that they are not allowed to keep any money with them, and that no man who has not furnished security is allowed to handle money

8 I may also mention that at the request of the Health Officer, I permitted my Assistant to help him in the getting up of the Demand Register and its proper posting and the result has been an increase both in the number of houses as assessable and in the amount of demand Against a demand of Rs 453-7-0 per month in the past the demand has risen to Rs 559-10-6 and probably with a better system of Executive Control, could be more

9 I am of opinion that a set of Municipal Account rules should be drafted and the accounts procedure in Municipalities brought into conformity with the provisions contained therein, just as their constitution and executive acts and powers are regulated by the Municipal Regulations

---- ----------

"C O P Y"

H-Meyhardeo

For Offg Secy to Govt

E.L.

Report on the it of the Bangalore City Municipal Cess Accounts submitted to Comptroller, Mysore Government, by T Lakshminarasimha Rao Esq., B A ,B L , Assistant Comptroller, in charge of the audit

---

Agreeably to the orders of Government in their Proceedings No 2332-3/M1 80-09-2 dated 9th September 1909, the detailed audit of the Municipal Accounts was commenced on the 20th September, 1909, and the Health Office Cess Accounts were taken first as they showed some defalcations in the Test Audit

The State of the Records, Unsatisfactory.

At the outset we were confronted with the difficulty of getting complete Records for the seven years covered by the order cited above.

The Health officer in a memo dated 21st September 1909 was requested to place all the records and books of his Department at the disposal of the auditors The taking charge of the Records would have been a very easy task if they were all systematically maintained There seemed to have been no efforts on the part of the Municipal officials to keep the registers and books in a secure place They were found to have been thrown together in a heap in one of the rooms all jumbled together and in utter confusion Moreover the whole of the records were not in the possession of the office -- Most of them were in the hands of the Sanitary Ove seers and Cess-collectors who were in the habit of keeping with them the books pertaining to their respective divisions All records of the 1st division prior to the year 1907 were stated to have been taken away by one cess-collector Anantesilappa when he absconded in the year 1907, with some unicipal Collections As regards the other divisions, the overseers and Cess-collectors represented that they had made over all records to the cess-clerk who on his part denied all knowledge of them Such of the records that were forthcoming in the office were handed over piecemeal without any arrangement the audi to sort them both by

both by divisions and years, number the pages thereof and put labels on the covers. In this manner they had to bring them to some order. The sorting of these records alone took up three weeks. After all, the records of the cess department for the last seven years from 1902-03 to 1908-09 have not as yet been completely furnished in spite of repeated representations both oral and written to the President and Health Officer, as will be observed from the list of wanting registers attached herewith (vide Appendix A). In this connection it has to be stated that bill books containing receipts 1791 to 1988 of the 2nd division furnished during Test Audit were now reported to have been missing. This is suspicious, and how many more books were intentionally suppressed cannot be stated, but anyhow it throws a doubt on the sincerity of the statement that some books were eaten up by white ants. It thus became necessary to store up all available records from the several units of the Municipal Office in a separate room under the control of the auditing staff so that further abstraction of records could not be possible. This still further delayed the beginning of the audit and the time was spent in receiving and arranging the records. Even now several Records of the Different units have not been handed over in full as can be seen by the accompanying statement B.

2. The number of Receipt books issued is not ascertainable. In issuing Receipt Books to the Cess-collectors for granting receipts to parties no regular Issue Register was maintained and as such the number of cess-receipt books issued to the cess-collectors cannot be ascertained. Moreover the blank cess-receipt books and in fact all blank counterfoil receipt books relating to the collection of Municipal Revenue were not kept under lock and key but were found to be thrown about in the verandah of the office building. This is very objectionable as it would facilitate using these books for illicit purposes by unscrupulous persons. This was at once brought to the notice of the

the officers concerned and all blank receipt books were asked to be kept under proper custody and issued to Cess-collectors and Shanbogues through an issue Register. It appears that receipt books were issued indiscriminately without seeing that the collections on the previous books were remitted to Treasury or that the book was fully utilised.

In 1907-08 the collections of book No 4 which was issued on 6-8-07 appear in the Remittance Register on 9-8-07 while those of the preceding books issued on 11th and 20th July respectively appear on 13th, 15th, and 16th August of the year 1907.

3. The Audit.

As regards the Audit, the Demand and Remittance Registers and counterfoil Receipt books for the Receipt side and the Acquittance Rolls and Contingent Registers for the Expenditure side are the most important. For a complete and Systematic Audit of the Cess Accounts, the Demand Collection and Balance of every year should be worked out and verified with the Registers. It should be seen that the Demand is correct, that what is demanded is collected and that what is collected is remitted to Treasury.

4. Correct Demand Register not maintained - To satisfy ourselves that the demand was correct reference had to be made to the Chataria Registers to see if all the houses in the City were brought on the Demand Register. In this the attempts of the Auditors were found [illegible] the full [illegible] regular Assessment list is maintained in the Collection Department, nor were all the buildings in the City [illegible] assessed and unassessed brought in [illegible] to serve that purpose, and [illegible] Office list was maintained only [illegible] Municipal Act [illegible] addresses of houses [illegible] Demand Registers and the Office records [illegible]

to show that any executive official verified the correctness or otherwise of the figure No monthly return was maintained to -- show the increases to and decreases from that figure. As at present, no proper Demand Register was maintained in the Health --- Office, I prepared, at the request of the Health Officer, a provisional form of the Register for use from the year 1909-10 The form is appended vide Appendix C.

5. Check on the Demand Registers was found to be impossible

All the Demand Registers were not furnished and some of -- these that were available were found to be in a very incomplete and unsatisfactory state Nor were they forthcoming for all the years, at least in one Division, without any break In numerous instances postings were incorrectly made, and the dates of collections invariably omitted to be entered As such the Auditors had to give up all attempts to exercise any efficient and useful check on them.

The amount of ollections t be audit was to see smach was collected out of the total Demand As already said, no Issue Register was maintained the exact number of Counterfoil Receipt Books that were issued and the Auditors had to content themselves only with the actual number of books that were furnished as per statement herewith - attached (vide Appendix D) From a careful perusal of the statement and by comparing the figures of one year with those of the other, it is seen prima facie that it is admittedly incomplete In some Divisions two or three Cess Collectors were deputed to collect independently of each other, according to necessity, each being furnished with a set of books running in different serial orders There is no Office Record to show how many worked in - each Division and the period of their work, and it was, therefore, found to be impossible to check the collections in the absence of the Remittance Registers pertaining to them

7 Counterfoil Receipt Books - Up to March 1906, it was the practice to prepare beforehand in the office, receipts in counterfoil - form according to the Demand Register, impress them with the fac-simile signature of the President and hand them over to the Cess

-Collectors

Cess-Collectors for purpo of collection The amounts of uch of these receipts that are not in the books, are deemed to have been collected and, in majority of cases, the date of collection is invariably omitted to be entered in the originals -- There are still many receipts in the books shewing that the collections were not systematically made, or, when recovering - arrears, the cess-collectors were not in the habit of granting - receipts from the previous books, but used to give the receipt - from the book then in use, sometimes with an endorsement that all previous arrears were collected The system in this case would - have worked well if the officers had taken care to ask the collectors to produce the money or unused receipts at very short - notices periodically and maintained a list showing the number - of signed receipts made over to the various persons for collections This was not done and the collection was, therefore, entirely in the hands of the low paid collectors and the remittances of collected amounts being entirely at their mercy

Subsequent to March 1906 the above practice was abandoned and cess-collectors were furnished with Blank Receipt Books, authorising them under the signature of the Vice-President, to issue receipts to parties signed by themselves As blank receipt books were not kept under lock and key, the cess-collectors seem to have been in the habit of taking with them one or two of the blank receipt books from the office in addition to authorised - one issued by it, and grant receipts to parties from both kinds of books according to circumstances, of course, misappropriating such of the collections that were made with the unauthorised -- books as the office had no check over it A clear case of this kind was traced by the Auditors in the IIIA Division where the cess-collector issued receipts from an unauthorised book numbered 22 of IIIA division and where the collections made on that book were not remitted to Treasury An estimate of the loss of Municipal revenue by such unscrupulous method is not possible in the absence of record but it is feared that corrupt practices were widely rampant

8 Other Irregularities:- The number of receipts in each counterfoil

counterfoil receipt book is not exactly one hundred but ranges from ninety to one hundred Pencil entries were made in several books Some do not bear the signatures of the Cess Collectors. There were numerous unattested erasures and alterations. Many counterfoil receipts appear to have been removed Date of collection is generally omitted, hence it was very difficult to notice the delays in the remittance of the amount collected. A few instances are given below by way of example

1. In receipt No. 379 of book No. 4 for 1908-09, 1st division as 10/6 is altered into as 9.

2. Receipts 328 and 334 of 1908-09, 1st division are removed from the book and the original of 395 of No 4 of 1907-08 is left blank while the counterfoil is missing.

3. In the first division As 8 collected on 6-1-08 was remitted on 11-2-08-

4. In the remittance register , serial Nos. 602 to 641 appear twice and it is presumed that two receipt books bearing serial Nos. 600 to 700 were used only but only one of these was furnished for audit. But receipt Nos. subsequent to 641 are not traceable, in the remittance register

4

5. Counterfoil receipts Nos 1295 to 1394 of 1907-08 2nd division probably relating to book No 14 is not furnished and there is no trace of credit in the remittance register, for receipts 1375 to 1394

6. Collections on receipts 1397 to 1413 book No. 15, are not remitted. But there is a remark on the remittance list No 19 that Nos. 1395 to 1441 were checked by overseer Munisamy and it is not known how numbers 1397 to 1413 were treated by him

9. <u>The Remittance Register</u> The collections made by the Cess collectors were entered in a remittance register in detail and the money presented to the Sharoff either directly or through a cess clerk with his acknowledgement thereon All the remittance registers for all the years were not furnished and even in those that were forthcoming in numerous instances remittance were missing and the audit rs.had

to

to make a probable list wi reference to the corresponding counterfoil receipts books of previous and succeeding months In some instances the serial number of the receipts and other particulars required were not repeated in the remittance register. For example collections in the 2nd division on receipts 678 to 804 are entered in a lumpsum.

Wherever Remittance registers were avaialable, it was possible to trace them in the credit of the collections and in their absence they were as far as possible traced through the irsalpatties. There in some instances they were entered -- either and in some with an endorsement, " Collections from ..... Division Rs. Some of the irsalpatties too were found to be missing. The irsalpatties from 10-11-03 to and those of December 1903 were not forth-

For the period neither the Remittance Register nor the irsalpatties were forthcoming efforts were made to trace a total of all credits in the cash book in favour of each division and agree it with the totals of the corresponding used up receipt books, but they were given up as neither the items in the Cash Book were shown according to the divisions which they belong to nor were all the counterfoil receipt books forthcoming. The above will show that both the receipt books and the Remittance Registers are necessary for tracing the credit of the former in the latter, while here wereever one was furnished the other was not forthcoming As the Remittance registers and Bill books were furnished complete only for two years 1907-8 and 1908-9 it was possible to audit the accounts of these years complete for all the divisions and so far as it was possible for previous years in case of certain other divisions, Viz. 2, 3a, 3b, 5, 7a, 7b divisions In the Remittance register as well there were defalcations both by misposting and miscalculation. All these items forming appendix E, will show that a sum of Rs. 1103-15-1 was not remitted to the Treasury, of which Rs. 36-7-6 is traced during Test Audit has since been credited Municipal Revenue

ther Irre aritie. The r e Register is not maintained according to prescribed form nor is it uniform Each remittance list is attested by the overseer of the division with a remark that it was checked found correct It is therefore presumed the collections are checked by the overseers of the respective divisions to see that the amount of cess tax was properly collected and remitted to Treasury But this check seems to have been more a matter of form than effective, as wrong totals and the like have passed unchallenged

Cess-clerk's Pass book - It was mentioned elsewhere that Remittances were made sometimes through the Cess-clerk From March/06 to 23rd November 1907 one Cess-clerk Abdul Latiff acknowledged the Remittances in each division and in turn maintained a Pass book for the amounts remitted to the Treasury. From March/06 to 26th April/07, he shows the Remittances in three circles as the City was then divided but not by divisions. But the Remittance Registers of the 1st, 4th and 8th divisions for this period were not furnished and as such the exact amount of collections acknowledged by this Cess-clerk is not known. But a probable amount was arrived at by totalling the available counterfoil receipt books of these divisions On comparison of the Remittances, 1st and 3rd circles showed an apparent excess remittance of Rs 219-5-0 and Rs 71-7-6 respectively clearly showing that all counterfoil books were not furnished for audit In the 2nd circle a defie deficit of Rs 244-7-6 was noticed even in the absence of receipt books here too As all the Remittance Registers of the divisions are not to hand it is not possible to trace the defalcation to the Cess-clerk himself

Again from March/07 the Pass book shows the details of Remittances according to divisions and here it is that we are on firmer ground Comparing the corresponding collections and Remittances of the period for which the Remittance Registers were available, it was found that an amount of Rs 320-4-6 had still be accounted for, by the Cess-clerk Abdul Latiff

From 23rd November/07 this system was abandoned and the cess collectors again remitted the collections direct to the Treasury.

12. Extra Conservancy Charges - The Extra Conservancy Charges are levied on Bungalows whose refuse water is removed by the Municipality at the rate of Re.1/- per 2 buckets Printed receipt forms are prepared in the office and handed over for collection with the facsimile signature of either the President or the Vice President. These charges began to be levied only from 1903-04. Two counterfoil receipt books relating to the year 1903-04 and 1906-07 were not forthcoming In some instances no trace was to found in the Remittance Registers of the amounts collected and all such items have been included in the list of unremitted item items referred to above. In some of these instances it is stated that in case of respectable and well known persons the receipts were handed over to them as a sort of bill of demand. The practice of issuing these receipts as demand bills is objectionable. In this instance it would be better if a separate system of Demand bills be introduced as is supposed to be the case in the sister Municipality of the Civil and Military Station and receipts issued only after actual recovery of money.

As regards these extra Conservancy Charges no proper Demand Register was kept and it is explained that whenevr applications are received from owners of bungalows, requiring the Municipality to remove the extra refuse water collected in these bungalows, the Sanitary Inspector was authorised to take up the work. But even these applications do not seem to have been registered in the office and scrutdnised by any responsible officer with a view to see that the applicants were charged for the work done by the Municipality correctly. Moreover as the cess is levied in proportion to the work done by the department, there seems to be no proper record kept nor supervision exercised as regards the actual amount of work turned out by the Municipality in each case. In many instances the bills are not

signed

signed by the Sanitary Inspector though according to the form of the receipt he is required to do so, as a check upon the collection made, as he is directly in charge of the work done by this department. Some receipts bear the word " vacant " but this statement does not seem to have been verified either by the Sanitary Inspect or or the overseer of the Division This remark applies to cess receipts also In almost all cases the date of collection is not shewn on the originals recorded in the office. Hence it is difficult to notice the delays in the Remittance of the amounts thus collected

Rs. 90/- recevered from the Southern Mahratta Railway Company on 16-8-05 was remitted to Treasury only on 23-9-05 i.e , after a delay of a month and sever days.

In many instances, it was noticed that though a bill for each month was prepared on the same dates the amounts seem to have been collected in one lump sum after a lapse of 5 or 6 months or as in some cases even after a year This evidently shows that collections were not systematically watched and scrutinised by responsible officers. There are some counter-foil receipts still attached to the originals and these shew that the claims were not presented and recoveries made in time A list of these items is herewith attache (vide Appendix F) and it shows those from whom the amount were not collected, were in a position to pay it and would have done so, if a proper demand had been made It was also observed that in a few instances even the amount that were entered in the extra conservancy pass book do not bear the acknowledgment of the [illegible] shroff These amounted to Rs 93-0-6 and have been [illegible] in the list of urremitted items This [illegible] appropriated by the cess clerk Abd [illegible]

Tr [illegible]

There were numerous instanc which the counterfoil receipts were surreptitiously removed from the books. In book No. 2 for 1904-05 receipts Nos. 10 and 11 for January 1905 were are missing. Between receipts 9 and 14 of book No. 3 of 1904-05 and 05-06 there is evidence of one page having been torn. Between receipts 7 and 9 of 6-6-05 and receipt is extracted

In some instances the full amount of Demand was not presented and recovered. The total charges for the Victoria Hospital is Rs. 15 while only Rs. 14-8-0 was recovered in October 1904

The charges against the Eye Infirmary begins from 24th September but the collection was made only from November

As no extra conservancy bill books were forthcoming for a period of 13 months from June 1906 to July 1907 a probable demand was made and checked with the Remittance Register and the Cash book as to their recovery and credit to the Municipal Treasury Only the collections from the Electric Power House and the Southern Mahratta Railway Company for the full period and for two months from Major General Nixon were traceable, while in the case of others no credit was traceable in any of the books This is rather suspicious and more so as the counterfoil bill books are not forthcoming and the claims were against gentlemen who were long term residents in Bangalore and mostly Government of India or Mysore Government Officers, who would not have deferred payment

13 Conclusion - On the introduction of cess into the City Municipality, the collection thereof was entrusted to the collection department, but later on it was found that the collection was not satisfactory as the shanbogues found it impossible to discharge this duty in addition to their own work and that too without extra Remuneration Hence this work was transferred to the Sanitary Department But no extra staff was appointed for the collection nor efficient hands appointed in the pe to supervise it.

Two overseers and certain sweeper maistries were deputed to collect the cess in addition to their own duties None of except the one who was recently appointed has furnished any cash security, and this, not even on the receipt of Government Order No.2332-3/M1.80-0[illegible]2 dated 9th September 1909 issued on the representation of the Comptroller after Test Audit In the latter part of 1907, during the time of Dr Pani, the Health Officer, one cess collector Anantasilappa absconded with some Municipal Revenue and a further defalcation to the extent of Rs.200/- was traced to cess-clerk Abdul Latiff Dr Pani represented to the President that owing to want of sufficient and efficient staff, the cess collections work may well be transferred to the Collectio Department But no orders seem to have been passed upon these not the collection placed on a sound basis All the receipt books issued during the time of Dr Pani do not bear his authority but that of the Vice-President While during the time of Mr Krishna Rao his successor the receipt books are signed by him

The Health officer is a Technical officer in the Sanitary line, having much of executive duties to perform and he cannot be expected to devote his time to collection work, which forms more a part of the duties of a Collector The Overseers and Maistries as well have out door work to do, and by entrusting to them the collection work in addition to their own, the Municipal Revenue suffers Nor is there a good accountant in the Health Office to maintain and supervise the accounts allowing no scope for defalcation

In the interest of the Municipal Revenue, it would be better if the cess collection is entrusted to the collection or no with the present Cess-collectors as assistants to the sanitary or as an alternative method, the amount of Monatherfa tax raised by a certain percentage and collected half yearly as is done the Municipality of the Civil and Military Station

[illegible] Acquittance Rolls of the conservancy department were furnished only from October 19[illegible] It was not possible [illegible] ise any ef[illegible] check upon these as the several m[illegible]ster rolls for [illegible]rresponding period were not forthcoming.

In case of illiterate persons the word 'paid' was entered while in some instances were attested by the person disbursing the pay. Many of the Acquittance Rolls do not bear at the bottom the signature of the presiding officer or the certificate "paid in my presence" under his signature or that of the manager or Head Clerk authorised to supervise payment Numerous unacknowledged items were met with and they are extracted for reference in Appendix G

Some payments are not acknowledged in the book, for example the pay of the Statistical clerk for August 1904, and Rs 7 each due to Honnappa and Virabadrappa, peons, and Rs 4-0-9 to Basava for June 1906 are acknowledged in pencil The Assistant Sanitary Inspector only initialed for his pay in July. Appendix shows amounts disbursed long after they were drawn from the Treasury The Acquittance Rolls are prepared very carelessly and numerous unattested corrections and erasures were met with Totals were not worked out In some instances even the month to which the roll belonged and the date when the amount was drawn from the Treasury were not shown The book is notserially numbered nor is there any sign to show it was examined by the officer either before or after disbursement. Against Rs 80/- being the pay and allowance of K VaradaraJoo, Sanitary Inspector for March April and May 1905, the acknowledgement is only for Rs 65/-

Muster Rolls

15 These were furnished only from October 1908 In numerous instances amount entered in the Muster Rolls did not agree with those in the Acquittance Roll Per example as 6-2 due to Palmanate Yoogiga for two days not shown in the Muster rolls but found in the Acquittance Roll Alterations of 'P' standing for 'Present' into 'A' and for 'Absent' or A into P were frequently noticed or were made numerous corrections and alterations [illegible] net amounts after deducting fines and [illegible] were not [illegible] It would be better to have in the roll [illegible] column

column provided to show ather's name This seems to be quite necessary as o se the identity of the party would be difficult to e ish especially when two or more n bear the same name

The officer signing an Establishment Bill is personally responsible for every salary drawn in that bill untilhe has paid it to the person entitled to receive it and has had the Acquittance Roll signed by him with a stamp if necessary

Several Acquittance Rolls of the other establishments were also examined and numerous irregularities of the above nature were noticed It would be better if one consolidated Acquittance Roll is maintained for all the branches working under the Health Officer The Register should be -- - examined by him soon after disbursement strictly insisting upon the shortdrawal of the undisbursed amount in the --- subsequent months pay bill

Contingent Charges

16 Every month Contin ent charges are accounted for to the Comptroller and a detailed check is made there Office copies of the Contingent Bills relating to a clear statement of the number of patients etc, for whom the diet is brought nor is there any information about the number of patients and contracts and the rate at which they were paid

Contingent charges of the other departments as well, so far as they were furnished were e amined

Contingent Registers are not maintained in the authorised form and the Officers initialls are no ta en as each contingent char e is incurred Wor t e eal Officer c co - tingent Register was maintained or i p o e Health Officer There are t o isscll o o o kept by the Head cle co J 1, 1.0 ills ich for up to 5/- tein the mont l all t ic tioned for the Heal Office / o t r g m ont Scb in s and alteration were freqne e ith This observed during tes Aud but th ote books

were not forthcoming a detailed audit In the end of November 1908 a balanc as 9 and for December 1908 Rs 8/- is entered but there ar o details for the same, nor for the months of February, March and June 1909. From September 1909 a Contingent Register and an Indent Book are maintained by the Deputy Clerk showing properdetails for the charges every month

117 Suggestions for preventing the above irregularities in the
1 future will be made after the Mohatarfa Departmental -- -- Accounts are audited as what applied to the one would, Mutatis mutandis, appl to the other

---

"C o p y"

H. Nizlar Rao

For Offg Secretary to Government

Read

20-4-0

Submit to the President

224.0

Place before Council

Copy to the Sec.

29/4

(40

Report on the Audit of the Accounts of the Market, including vegetable and fish markets of the Bangalore City Municipality, for the seven years ended June 09

1. The revenue from the markets is derived from two sources; firstly, there are shop-keepers who pay monthly rents, and secondly, those who pay daily rents. As regards the former, there appears to be no authorised scale for fixing monthly rents for shops. They are stated to be left to the highest bidders at auctions. The collection of daily rents varying in rates (fixed by the Municipality) from two pies per head load to two annas per cart load of vegetables, fruits, fish and fowl brought in for sale, is farmed out annually to the contractor who pays the amount of the lease in monthly instalments.

2. The revenue from both the sources has ranged from Rs.7,000 to Rs.9,500 a year during the period to which the audit relates.

3. The collection of monthly rents from shop-keepers is made by a Market Sergeant who is a Municipal official. This Sergeant had, up to the year 1907-08, the charge of collecting rents of different markets viz., vegetable market, mutton stalls and fish and fowl markets. But since 1907-08, the Veterinary Inspector has been in charge of the mutton stalls

and

and fish and fowl markets, while the sergeant is solely in charge of the vegetable market.

4. The accounts maintained are:-

1. Receipt books.
2. Remittance registers.
3. Challans.
4. Demand Registers.

5. Receipt Books:- Up to 1907-08 the receipts were prepared in the office under the facsimile signature of the President or Vice-President. These were handed over to the Market Sergeant for collection. But from the year 1907-08 the receipts were signed by the market Sergeant himself, who was authorised to do so.

i. No register of Receipts and Issue of these receipt books is maintained.

ii. The receipt books do not contain a fixed number of receipts nor are these serially numbered. The number of receipts in each Cash Book averages from 96 to 105. The number of receipts in each book is not certified to by any responsible officer, before it is issued for purposes of collection.

iii. The counterfoils of receipts bear neither the date of collection nor the date of credit in the Cash Book of the amounts specified in them. In a few instances, where the date of collection is specified, the amounts have been credited after a long period of delay. E.G:-

1. New shop No.5 Receipt for August 1904.

1904 date of collection 19-9-1904 date of credit 20-10-1904. } Explanation

2. New shop No. 12 receipt for August date of collection 19-9-1904, date of credit 20-10-1904. — No —

3. New shop No. 13 Receipt for August, date of collection 12-8-1904, date of credit 16-11-1904. — do —

4. Receipt No. 33, for shop No. 6 for June 1902 date of collection 11-11-1902 amount of credit in May 1903.

No explanation is recorded either on the receipts or in the Remittance registers for the delay on remittances

22. Differences were noticed between the amounts mentioned in the Demand Register and those specified on the receipts as for example:-

1. Receipt No. 42 for July 1902 for shop No. 5, Demand in the Demand Register is Rs.1/3 but the counterfoil of the Receipt shows an amount of Rs.1/12, as having been collected, but only Rs.1/3 was credited. The difference of annas nine is ~~unaccepted~~ unaccounted for and the Market Sergeant should be called ~~upon~~ upon to pay the amount and explain the long delay of several years in crediting it

2. The counterfoil of receipt No.8 for July 1902 is for Rs.7/9 while the demand in the register is only Rs,7/8, only Rs.7/8 is credited The difference of one anna should be recovered from the

the person responsible for it.

v. In many instances it was noticed that the amount was collected without issuing receipts, because the original receipts are still attached to the counter-foils.

E.g. R,No.256 for 1904-05 for shop No. 18, R.No.273 for 1904-05 for tinshed shop, rented by Narayanee.

R.No.422 for September 1904-05 for shop No.189-190.

R.No.425 for September 1904 shop No. 173-174.

R.No.500 for September 1904, new shop No. 10 rented by Kasim Beg.

6. Remittance Registers - The Remittance Register shews neither the period to which the remittance relates nor the number of receipt on which the amount remitted was collected.

In some instances the number of shop too is not entered. Want of such counter references retarded the audit work to some extent. The Remittance Registers from July 1905 to December 1906 were not supplied for audit nor did the challans supplied shew the details of remittances. All the check that could be exercised on collections during the above period was therefore the verification of totals in the Demand Register with the entries in the Ledger of the Collection Office.

7.

7. Challans:- Challans presented with remittances to the Collection Office do not show the amounts of collection & remittance in detail but in one lumpsum. These are filed in the office along with the other challans in support of entries in the Cash Book. These were hardly of any use in audit, except as evidence of the nature of credits in the Cash Book.

8. The Demand Registers:- These show a number of shops entered in them. But it is not known whether the entries represented all the shops, and whether the demand was correctly entered in the register, as the entries in the Register are not attested by any responsible officer.

It is however, probable that only the shops occupied have been entered in the demand Registers, as the entries differ each month.

Except during the Presidentship of Mr. Nagavakar, from May 1904 to June 1906, the books do not bear the signatures of the officers of the Municipality. Vacancies are not also certified to by responsible officers.

In the Demand Register from July 1904 to October 1904, Compound shop No.5 is said to have been vacant. But from the Receipt Book for October 1904, 4 receipts are prepared for July, August, September and October, but have not been torn off

their

their counterfoils. Credit of the amount is not also traceable. The non-delivery of the receipts is no proof of collection not having been made, as there are instances of collections the receipts relating to which remain undelivered. Whether the amount was collected or not and if collected why it was not remitted requires investigation.

Similarly No. 27 New Shop is said to have been vacant from July to October 1904. But from the receipt books 4 receipts are prepared in October. Two of the receipts have not been issued, nor is the credit of the amount traceable Remarks similar to those made in regard to the preceding item apply to this also.

Backside shop No.3 is said to have been vacant in July 1904, but a credit of Rs.1/4 appears in the Remittance Register.

Balances amounting to Rs.9°/5 were not carried forward correctly from month to month in some cases, vide statement A. by this omission the demand to the extent was lost of, and no recovery was made. If however, the amount was recovered, it has been defalcated. This shows lack of -- supervision and scrutiny of accounts.

No mention is made of the period to which balances shown in the Demand Re-
r, as due, relate.

The form of the Demand Register
copy is enclosed, requires to
be

be written up every month and thus involves a lot of clerical labour. This can be avoided by entirely altering the form. The necessity for such an alteration was suggested so far back as 1[illegible] when Mr.Gopaliengar audited the accounts of this Municipality. In his report he says as under.-

"Slight alteration in the form now in use for crediting rents on shops and several markets may, with advantage, be made by alloting a single column for demand (which is almost the same through out the year) and 12 monthly columns for collections, leaving a free margin to note any alterations, if any. This would save much clerical labour and expose to view any changes in rates during the year"

Clerk keep the form up to date

A form similar to the one in use in the Madras Presidency is appended to this report and is suggested for adoption. This form can be used not only for market rents but also for all receipts which are farmed out to lessees and collected in Instalments.

All the shops in the market,-- whether vacant or occupied, shall be shown in the Demand Register, so that the -- Municipality may, at any time, know what their income from the markets ought to be and what it actually is.

9 Deposit of one th's rent is required to be collected from the lessees every year, and at the end of the year it has to be adjusted towards the

the rent for the last month of the year
But this rule was not insisted upon in
some cases.

Shop No. 25 was rented by one Ameeran Sahib on 26th July 1904 and he paid a deposit of Rs.2/- one month's rent. In the demand register the shop is shewn as vacant from July to December 1904 and in January 1905 Yerrappa is said to have occupied it on a rental of Rs.4/- a month i.e. less by Rs.3/- than the original rental. The shop is shewn as vacant in the demand register as the rent was not collected for the period from July to December 1904.

10. Except the Registers kept by Market Sergeant, no other Registers were kept in the Collection office either for verification or for check. The Municipal Collector who was asked to furnish the auditors with office lists of Amani shops replied as under -

"Excepting the Registers handedover to you we have no other lists with us"
The registers handed over to the auditors for check were those kept by the Market Surgeants.

11. The following suggestions are made with a view to provide for an effective check of the revenue from markets.

1. The maintenance of a register of Receipts and Issues of receipt book.

2. The use of receipt book containing

the

same number of machine numbered forms.

3. The alteration of the form of the Demand Registers as suggested in para. 3

4. The submission of Vacancy reports by the market Sergeant as soon as the shops fall vacant, the filing chronologically of their reports with the orders of a -- responsible officer for writing off the Demand.

5. The systematic recording of auction lists of shops to ~~form it~~ permit of the Demand in the Demand Register being verified with them.

6 Periodical inspection of the registers by superior officers and their attestation

Officer in Charge of the Audit.

The Bangalore City Municipality

Statement A

Ex to Rd 261-11
921

Statement of balances not carried forward from one month to the subsequent month in the Market Accounts for the seven years ending

Year	No of shop	Description	From month	To month	Rs	as		
1902-03	19	New shop	September	October	15	15	-	
	3	old shop	do	do.	5	4	.	Even the current demand in October is omitted
	12.13 14	Tin shed shops	do	do.	5	1		
	April	do rented by Lakshmana	October	December	9	15		
	1	Back side shop	November	December	7		-	
	22	do	do	do	2	13	-	
	13	do	September	October	11	12	-	
	1	Compound shop	December	December	1	1	-	
1906-07	14	New Shop	April	May	34	8		a remark "to be omitted" is made in pencil
		Total			93	5		

HM 95]

BANGALOER CITY MUNICIPALITY

Register of Rents from AMANI shops in the Vegetable Market for 190

ವೆಜಿಟೆಬಿಲ್ ಮಾರ್ಕೆಟ್ಟಿನ ಅಮಾನಿ ಅಂಗಡಿಗಳ ಬಾಡಿಗೆ ವಸೂಲಿ ರಿಜಿಸ್ಟರ್ 190 ನೇ ಇಸವಿ ಸಂವತ್ಸರಕ್ಕೆ ಬೆಂಗಳೂರು ಮ್ಯುನಿಸಿಪಲ್ ಬೋರ್ಡ್ ಇಲಾಖೆ

Date and Month ಮಾಹೇ ತಾರೀಖು	Serial No ಸಾಲು ನಂಬರ್	Door No ಡೋರ್ ನಂಬರ್	Name of occupier ಬಾಡಿಗೆ ದಾರನ ಹೆಸರು	Rent per mensem ಮಾಹೇಯಾನಾ ಗೊತ್ತಾದ ಬಾಡಿಗೆ	Arrears of previous month ಹಿಂದಿನ ತಿಂಗಳಲ್ಲಿ ನಿಂತ ಬಾಡಿಗೆ	Total ಜಮಾ	Collected ಪೈಕಿ ವಸೂಲ್	Balance ಜಾತಾ ನಿಂತದ್ದು	Remarks ಷರಾ

Bangalore

Registration of Miscellaneous

| | | |

by Municipality

mand for the year

Realizations on											
August		September		October		November					
Amount	Date	Amount	Date	Amount	Date	Amount	Date				

Bangalore

Register of Miscellaneous

Serial No.	No and description of Shop &c	Name of Renter	No & date of Agreement	Deposits		Amount of rent for current fortnight	Date of payment	Total amount due in the year				
				Rate	Amount			Arrears of previous years	Current	Total		Remarks
1	2	3	4	5	6	7	8	9	10	11		12

11 3

80

The Bangalore Municipality

Report on the audit of the urfa Accounts fo the seven years ended June 1909

The City Municipality is di ed into nine divisions purposes of collection of the tax. Each division is in charge of one, two or three Shanbogues according to its importance and size. The total number of taxable properties brought into the Demand Register as on 30th June 1909 was 13478 and the total annual demand ranged from Rs.67,778 to Rs.75,817/- during the seven years. The collection including arrears averaged Rs.74,404/- per annum.

2. The officer in immediate charge of collection is the Collector; and the following are the books and accounts maintained on account of this source of revenue --

(1) Survey Register
(2) Demand Register
(3) Receipt books
(4) Remittance Registers
(5) Irsalpatties
(6) Bakkipatties.

a

a/c

Survey Register.

3. The Shanbogue who is an ill paid official has, besides the duties of collections, also to report construction and alteration of houses, opening of shops and the like, though no such written report was produced for audit. On principle, this is not at all a duty to be expected of the Shanbogue who is merely a bill collector and even if so expected, there is nothing to prevent the shanbogues--at least the unscruplous among them, from not reporting the fact of construction of, or improvement to a house In the sister Municipality of the Civil and Military Station, there is a set of Revenue Inspectors required to submit monthly lists of all new buildings and improvements to existing ones The distraining officers in

red s

the City Municipality may be requir prepare the list subject to scrutiny by the Collect This list may be compared with the Shanbogues' reports above referred to, as such a comparison serves the objects of correcting or supplying omissions in each other and thus minimises, as far as possible, the chances of a taxable property being left untaxed. These lists may also be advantageously compared with the list of licenses issued by the Health Department for construction and alteration of houses.

In case no building is erected or improved a Nil statement should be furnished.

The Survey Register accounts for the difference between the demand of one year and that of the succeeding year. In the Survey Register, columns are not filled up properly. The items in the register should be serially numbered and these numbers quoted against increases and decreases in the Demand Register for reference. Information should be given to the rate payers direct from the office, in case of not only increases as is done now, but of decreases as well Otherwise, it is possible for the Shanbogues to recover the taxes at the original rate and defalcate the excess - collections In the Survey Register, each item is not signed by the Collector and the Vice President though there are columns provided for the purpose

The irregularities traced in the Survey Register are noted in statement forming Appendix A

Demand Register

4. The Demand Registers, the incorrect maintenance of which affects materially the Municipal revenue, do not bear evidence of check having been exercised periodically, except that there is the signature of the Vice President at the end.

One consolidated Demand Register is maintained for house lighting and water taxes as well as shop tax and oil Mill tax. The pages are not in some instances numbered serially.

The Demand Register is prepar bout the end, tead of at the beginning, of th ar to which it relates For example, the Demand ster for the year 1910-11 will be ready only in June 1911. And, as a matter of fact, collections are not generally made in the year to which the demand relates, but in subsequent years. This seriously tells upon the collection work as, with the accumulation of arrears, the inclination on the part of the tax payers to settle their dues diminishes and the difficulty on the part of the shanbogue to collect large arrears increases. In the British Municipalities, the Demand Register will be ready by the beginning of the year. It is said that, if the Demand Register is prepared and closed, as far as the demand is concerned, before the commencement of the year, it will not be possible to clude in the register items of demand against houses which become liable to taxation in the course of the year. In order to remedy the above defect, it is suggested that the new Demand Registers--being a copy of the actual demand as it stood on the 30th June previous should be written up and completed before the commencement of the year and the total amount entered as demand for the current year At the end of each division or street, blank lines should be left for entry of houses that may for the first time become liable to taxation during the course of the year Then, with the help of the verified monthly returns referred to in para 3 supra, all alterations in the existing rate and the amount of taxes newly imposed may be added to or deducted, as the case may be, from the total already arrived at, and the correct demand at the end of each month shown.

Several items of differences between the closing and the opening arrears were noticed which are detailed in the Statement forming Appendix B

5. The column showing the rental value is entirely left blank. As all t are based on the reasonable rental value, the en there of in the Demand Register is absolutely necessary.

Several items of postings in the Demand Register which are not supported by corresponding credits in the Cash Book were traced and are detailed in the statement forming Appendix C The entries in the collection column are important as they are supposed to represent actual realisations of Municipal revenue The postings are made by the collection office clerks with reference to the chalans presented by the Shanbogues and it is quite possible that errors in posting the registers may occur, rendering the closing arrears also wrong Hence it is absolutely necessary that, at least a certain percentage of the postings should be examined by a responsible official to minimise errors.

Yes, misposting of collections vitiates the balance due + upsets everything
M
14/4

The duty of maintaning the Demand Registers is tacked on to an official who has got other duties to perform, such as maintenance of accounts connected with excess water collection License Account etc He cannot therefore devote his attention to the proper maintenance of the Registers It would therefore be better to assign this duty to particular officials so that they may be held answerable for all clerical duties in connection with the registers

6. Applications for remission of taxes for a temporary period owing to vacancies should contain the date from which such house became vacant as the remission has to be determined upon the period of vacancy--vide section 69 of the Mysore Municipal Regulations All such applications should be -

registered, numbered and filed, their serial number quoted in the Vacancy R (vide para 14) for reference. This was not do e.g , Cunningham Road No.3--Tax reduced from Rs.41-11-0 to Rs.28/- The period of vacancy which warranted such reduction was not noted in the Survey Register.

Temporary remissions on account of vacancies etc., should be entered only in the remission column of the register without affecting the amount of demand. But in numerous cases, the amount of demand itself was reduced and the reduced amount carried forward from year to year. The Survey Registers makes no mention whether the house was vacant right through or the rental value fell. It is however inconceivable that the houses would have remained vacant for all time

The Administration Report of the Municipality for the year 1908-09 showed that remissions amounting to Rs 23867-5-3 were sanctioned from 1903-04 to 1908-09 Details for only Rs 11562-5-3 out of the above sum were furnished for audit, and the remission entries in the Demand Registers, verified therefrom A statement D is hereto attached of items which were shown in the Demand Registers, as having been remitted, but which were not traceable in the details of remissions sanctioned in the Government orders furnished for reference

This requires explanation from the Municipal authorities. May be that amounts have been collected and defalcated but shown in accounts as remission

Statement E shows that certain items of which the remission was recommended and sanctioned were subsequently collected and credited . This shows that items recoverable were also recommended for remission As notices and warrants are issued, the fee to be realised should be shown in the Demand Register as actual demand to be recovered But this is not done It was not possible to ascertain how many notices and warrants were issued as they were all in loose forms and as no record thereof was kept The notices and warrants should be in counterfoil forms and bound into books of 100 each and the pages machine

That is just the thing stated above. If the amounts were defalcated no one could find shortage in balance -

machine numbered.— The book ing for all divisions at a time The counterfoil enable the office to trace the final disposal of each warrant and the fee recovered. It was found, in numerous instances, that, though notices and warrants were issued, the fees were not realised, as the parties probably refused to pay them, and the fees were subsequently remitted. In such cases, it would be better if a remark to that effect is entered in the counterfoil under the initials of the Vice President.

The fees might have been realised & not appropriated for all that we know & all that the accounts can show JR 14/4

In the Demand Register of the I Division for 1903-04 against door No.86 bill No 644 Munireddypollya, notice fee 0-1-0 and warrant fee 0-4-0 are posted in the collection column against 9th October 1903. But there is no trace of it in the cash book. .

There it is — an opposite above kind but an entry possibly made in the Demand Register — JR 14/4

7. In the remittance register of the III Division, a sum of Rs.6-4-8 is found entered under the date 26th June 1906 with the remark that the amount was adjusted by book transfer.

It appears that Doddy Venkatappa Setty paid under protest a sum of Rs 72-15-0 in payment of taxes due for houses owned by him in the several divisions of the City and that the amount of Rs.6-4-8 above referred to, forms part of Rs 72-15-0 The amount recovered was originally credited to Deposits and latterly after the appeal was disposed of in May 1906, debited to Deposit and intimation given to the Shanbogues in June 1906. While debiting to deposits, credit should also be given to the proper head or heads of revenue in the ledger in red ink with the remark that such postings represent book adjustments The book adjustment not having been posted in the ledger, it is not carried to daily cash balance statement submitted to Government nor to the monthly cash account furnished to the

the Comptroller. Under these circumstances neither the figures on the receipt side of the Municipal cash account nor the entries of collection in the Demand Registers can be taken as correct, as they do not include the collections which were once placed under deposits and then adjusted.

At the end of the year, the Demand Registers should be closed with an abstract showing the opening arrears, demand of the year, collection or remission during the year and the balance still due, and signed by the President. The President should make it a point to see that the balance outstanding is correctly brought forward to the next demand register, and that the collections during the year as per Remittance Register agree with those recorded in the Demand Registers Receipt Books.

8. Upto 1904-05, there was the Bill system in trifoils. For all items of Mohaturfa tax in the City trifoils bills were prepared by the office, stamped with the fac-simile signature of the President and handed over to the Shanbogue. The right hand foil served as a notice of demand, the second foil as a receipt and the counterfoil ~~as a receipt and the counterfoil~~ as an office copy. This system would have worked well if the officers had taken care to ask the shanbogues to produce money or unissued receipts periodically, and maintained a list shewing the number and amount of signed receipts made over to the various parties for purposes of collection There are still many receipts in the books showing that the collections were not systematically made, or, that when recovering arrears, the shanbogues did not grant receipts from previous books, but gave receipts from the book then in use, sometimes with an endorsement on

on the receipt granted that all p ous arrears were collected.

This practice not being sim e does not seem to have commended itself to Mr. A. S. Naghavkar, the late President, who introduced the present system under which Shanbogues are supplied with blank forms of counterfoil receipt books with authority to issue receipts signed by themselves. Strange to observe that the most glaring defect in this system was not apprehended.

The result of not having a system of Municipal accounts approved by Govt + binding on municipalities as of adopting/rejecting changes without proper consultation. The system which existed was infinitely superior to the system which was introduced

M
14/4

The Shanbogue would collect a larger amount, enter it in the original to be handed over to the rate payer, and post a smaller amount in the Counterfoil which is presented to the office. The office, quite unaware of the malpractice committed by the unscrupulous Shanbogue checks the item in the counterfoil with that in the kindle and finds that the amount entered at the foot of the remittance lists agrees with that presented as remittance. That such nefarious practice was obtaining was brought to light while checking the accounts of the V and IX Divisions.

9. Moreover, till it was pointed out by me, the blank counterfoil receipt books were thrown pell-mell in a corner of the office quite uncared for thus allowing an opportunity to dishonest shanbogues to take out books from the heap and use them for collecting taxes from illeterate and other persons who do not care to know if the books, wherefrom receipts are given contain proper authority for the Shanbogues to use the books. The collections made on such unauthorised books may not be credited as the Collector has no knowledge of such books being used.

Under a proper system each receipt in the hands of a collector is to him like a currency note. Many a time I have made a tax-collector produce at once all his outstanding receipts. If any were missing he had to make good at once

The check in the collection office at the time of each remittance, of details of amounts remitted with the counterfoils of receipts issued by the Shanbogues

Shanbogues to rate-payers and th riodical check of collection entries in the Demand sters with the Remittance Registers or Irsalpatt will not only ensure the remittance of amounts collected, but also facilitates the check of Shanbogues Bakkipatties with the Demand Registers. If the Demand Registers are thus kept written up to date, they indicate correctly the arrears based on the Demand and actual remittance. The Registers will thus be a guide to shew in which case coercive measures are to be taken. If coercive measures are promptly taken in cases of the properties against which the Demand Registers shew some amount as arrears outstanding, such of the rate payers as have already paid the tax demanded, will certainly come forward with the receipts obtained by them from shanbogues at the time of payment. This will bring to light not only cases in which less amount is entered in the counter-foils of receipts than in the receipts, but also those in which though recovery has been made and receipts issued the counterfoils are not forthcoming.

Final receipts are at present issued over the signature of the Shanbogues, from books bound in counter-foils, and this procedure allows undetected for a long time the absence of check over remittance of collections, and also involves more clerical labor on the part of the shanbogues. It is therefore suggested for consideration as to whether the Shanbogues may not issue only <u>ad interim</u> receipts as in the Civil and Military station, to such rate payers as tender payment of the tax to the Shanbogue immediately on handing the demand notice issued from the trifoil bill ~~book~~ books which may again be brought into use It will be ~~brought~~ the loss out of the rate payer to see that within a week or so from the date of payment he gets from the office a formal

This would not be necessary if receipt is also signed by fair copy be stamp are made over to the collector & a strict account kept of them
OL
4.4

receipt--the second foil of the t oil bill books--over the signature of the President formal receipts will be issued to other rate payers who should be required to come to the Municipal ce and pay their dues, failing which they render themselves liable to be proceeded against according to law The fact that the Shanbogue's receipt is only an ad interim receipt, that a separate formal receipt would be sent by post to Rate-payers within a week and that if he does not get such a formal receipt from the office within that time, he must lodge a complaint at the Municipal office, should be printed on the ad interim receipts This procedure puts the rate payer on his guard and makes him insist upon getting a formal receipt and this not only makes the collection office to exercise a prompt and effective check upon collections, but also operates as a preventive of misappropriations as far as possible

Remittance Registers or Kirdee books.

9. Remittance Registers or Kirdee books of the Shanbogues in which particulars of daily collections are entered, totalled up and the acknowledgment of the shroff taken after remitting the money All the remittance registers were not furnished for audit Reference had therefore to be made to the Irsalpatties whenever the remittance register was not available This rendered the audit laborious

Daily progressive totals should be entered in the Remittance Registers so as to furnish, at a glance, the amount of collection made by the Shanbogue concerned up to date. This will facilitate a watch being kept over e collection by the Shanbogue as compared with the Demand relating to his Division

Items credited in the Cash Book but not posted in the Demand Register are detailed in statement forming Appendix F

This enables the t people who h are asked to pa

10. When remittances are made o the Municipal asury, the full description and re of the details are entered in the Irsalpatties as the Remittance Register, and the Shroff's acknowledgments for remittances made taken in both. The Irsalpatty would be left in the office and ~~will~~ form the office record for all details

Much difficulty was experienced in checking the Demand registers with the Irsalpatties when necessary In the majority of cases the Irsalpatties did not contain ~~the~~ in all cases the bill number and the name of the Street which are essential to facilitate identification of the items in the Demand Registers This omission greatly retarded the progress of the audit work, as it was found necessary in many cases to wade through all the pages of the Demand Register to find out the credit of a single item

The details of remittances made by Shanbogues are written by them in ~~their~~ their respective Remittance registers i.e , the Khirdee, wherein the the Shroff records his acknowledgment of the receipt of the moneys The preparation of Irsalpatties which contain the same details as Remittance registers is therefore superfluous and may be dispensed with This will greatly relieve the Shanbogues of scriptory work and give them more time for collection, while a complete record of the requisite details of remittances is duly maintained As for - remittances made by rate payers and others direct into the Municipal office, the moneys should invariably be accompanied by a chalan presented by the person tendering such payments Such remittances should be entered at the earliest opportunity in the connected Remittance Register by the Shanbogue concerned The khridies should remain in the possession of the Shanbogues as

as heretofore and they should always insisted upon to enter collections as made in it at the end of the year the book should be made o to the office with an abstract showing the amount collected. This should be checked and agreed by the office staff with the Demand Register and filed carefully. As this is a very important record, the khirdi should be in bound books, the pages being machine numbered and before a book is brought into use a certificate that it contains so many pages should be given. It should be stated that the Shroff should not receive any sum unless the Division Accountant concerned certified that Demand Register was checked and has been posted

Bakipatties.

11. These are unrecognised records shewing the demand of the year current, collection and balances The information contained in these documents are found in the Demand notices which Shanbogues are required to serve, and the preparation of the Bakipatties is more superfluous and may, as such, be dispensed

Assessment Register

12 Assessment Register is the Register that should contain all items of Municipal property including vacant lands whether taxable or non-taxable Such of the properties that are taxable should be carried over to the "Demand Register with the assessment number quoted against each for purposes of reference It is to be noted that no assessment Register nor even the assessment list is maintained in the Municipal office, except the Demand Register where only taxed properties are shown. The Municipality has therefore no correct idea of its own taxable and non-taxable properties

A complete register of all properties and vacant lands in the City whether occupied or not should be prepared making marks against items not liable to taxation with reasons under

During the general regision names of owners may obtained and recorded as it is r all the owners of buildings that the Municipality ve ultimately to look o for payment of the taxes. Subs nt changes may be ascertained with the help of perio l returns from the Registration Department, reports from out door subordinates. The practice appears to have been omit from the Demand Registers, on demolition of a building, even the site on which the building stood. This, of course, is erroneous. All gardens, vacant lands, at the out skirts of the town and bits of vacant land lying in the midst of populous parts of the City should be included in the register. When once registers of properties as above described, with their annual rental valuations are exhaustively prepared, the watching of subsequent changes and alterations as they occur, will be an easy matter and a gh revision of the lists may not be necessary ordi- more than once in 4 years

The only exception to this will be gardens, in the case of which, an annual survey of the various yielding trees for purposes of noting changes in their condition, yield and number, seems indispensable

The assessment should be revised at least once in 4 years (Vide Section 67 Mysore Municipal Regulations). This should be done by an experienced officer with reference to the reasonable rental value of property, due regard being had to the localities in which such properties are situated. The last General Assessment is reported to have taken place nearly 13 years ago and it is a matter for regret that the Municipality did not take advantage of this to increase their revenue owing to rise in the rental value of house property in the City which has steadily increased owing to the natural causes of development Well paid officers ~~known for integrity and~~ possessing experience in the line of house valuation, should be directed to

In these days one no to revise the assessment for 13 years must mean loss to the Municipality M 14/4

to revise the assessment of all t properties in the City with reference to the rent alue--verifying the land owners' bills wherever necess and by making enquiries on the spot.

The valuation of buildings and premises belonging to Government or to the Railways should also be revised as their valuation is also subject to alteration, due either to rise or fall in the value of land.

Book Adjustment.

13. While comparing the arrear figures in one Demand Register with those in the register for the succeeding year omissions with the remarks "Adjusted by book transfer" were noticed. There is no register kept in the office showing the list of such book adjustments A register should be maintained and the serial number of adjustments quoted for purposes of verification of entries of collection in the Demand Register which should be made in red ink, so as to differentiate them from entries of actual collection

14. The Contribution Register, the file of original applications for increases and decreases of taxes, Vacancy Register and and such like important records are not at all maintained This should be done With the help of the applications referred to above, a vacancy register should be maintained, and the serial number of each item quoted for purposes of reference against the corresponding alteration in the Demand Register Many records also were not furnished for audit and this has en reported to Government from time to time It was possible to exercise a thorough check on the accounts r want of the necessary records The best use was, however, made of the records furnished

15 Defalcations amounting to Rs. 1844-13-11 committed by Shanbogue Ramappa of the V Division had been reported to Government by the Municipality During the verification of this defalcation as ordered by the Government the audit staff discovered an additional embezzlement amounting to Rs. 637-8-10 committed by the same Shanbogue. The audit of the accounts of the IX Division disclosed a defalcation of Rs. 492-13-10 committed by Shanbogue Narasimhasastry. These were reported on 7-6-1084, 13-12-10 respectively Shanbogue Narasimhasastry was duly prosecuted to conviction.

In the case of the other divisions the remittance registers were checked from the counterfoils of receipts issued and no discrepancies could be found This should not, however, be understood to mean that no defalcation was committed in these divisions It is possible that more might have been collected as per receipts issued to the parties, while a less amount might be found written on the counterfoils and remitted as was done by Shanbogue Ramappa Or, as no scrutiny was ever exercised over the stock of receipt books, Shanbogues might have possibly issued receipts from books other than the one they were authorised to use and the recovered amount might not have been remitted at all The only sure method therefore of finding out the extent of defalcations, if any, committed by the Shanbogues is to institute enquiries as to why each item of arrears has been allowed to stand uncollected for years past, and adopt coercive measures for recovery where necessary This method will make the rate payers produce receipts in cases in which pav ent of the arrear has been wholly or partly made Such an enquiry should therefore be instituted as it will bring to light any more defalcation that may have been committed but yet left undetected The entries in the receipts may be compared with those in the respective

Yes, every rate-payer may be given an account of his outstandings & be told that if he claims to have paid any part of it he produce receipts a month. If he does not do so full amount will be regarded as admitted & will be w/ recovered. M — why?

respective counterfoils. The to difference, if any, between the amounts in the receipts and those in the connected counterfoils as well as the amounts collected on issue of unauthorised receipts will form the amount defalcated

Attempts were made to check the trifoil bill books which were in use prior to the year 1905-06, with the arrear postings in the Demand Registers But they were found to be futile inasmuch as the bill books were not properly maintained and as dates of credit were not noted on the receipts. It was observed that there were 34 counterfoil receipts bearing the abbreviation of the word "vasul" meaning recovery with dates in many cases and signatures of Municipal officials in some cases This shows that collections were made in respect of those items. It has been observed that of these 34, items amounting to Rs 27-0-5 continue to be outstanding as arrears till this date and 5 items amounting to Rs.11-8-11 were recommended to Government for remission. These amounts aggregating Rs.38-9-4 should be regarded as defalcated. The rest of the items (18) amounting to Rs.36-2-5 have been found credited after a long delay

yes, dated & entitled 'Vasul' endorsement cannot but mean collection ML 14/4

Other Irregularities

Securities.

16. The officials who deal in money except those noted in the Statement forming Appendix G ~~who deal in money~~ have not yet furnished securities in spite of the orders of Government in their Proceedings No.2332-3/M1-80-09-2 of the 9th September 1909 to take immediate necessary action to obtain securities.

Causes of arrears

17 The arrears of Mohaturfa revenue outstanding on 30th June 1909 amounted to Rs 1,67,128-12-4 as detailed below

Year.	Amount	
Up to 1905-06	38,235- 9-5	
1906-07	14,762- 7-4	
1907-08	38,313- 7-3	
1908-09	75,817- 4-4	1,67,128-12-4

Of the several causes that led to the accumulation of such large arrears, the prominent one is the belated preparation of Demand Register Every effort should be made to open the Demand Register by the beginning of the year to which they relate to facilitate recovery before the close of the year.

2 In numerous cases, it was noticed that, though arrears for 3 or 4 years were due recovery of taxes was credited against the demand of the year in which the collection was made, writing off year after year the back arrears as they become time-barred. Taxes recovered should always be credited against the earliest arrears unless the payment is tendered for a specified period when it must be appropriated accordingly

3. Some of the Shanbogues are in charge of the Divisions for nearly 10 to 15 years This is not to the advantage of the Municipality The transfer of Shanbogues at intervals, say of 3 years generally, from one division to another would as a matter of course bring to light defalcations The apprehension of such transfers would also discourage defalcations as far as possible

4. The apparent laxity of out-door supervision over the collection work Even surprise visits to the rate payers for verifying the Shanbogues' Bakkipattiies will minimise chances of defalcations

All collections do not appear in the General Cash Book

18. On 16th February 1907, a sum of Rs 3-12-0 was covered by the Municipality from a resident of Bangalore payment of Mohatarfa tax for a house which he owns in Kolar and remitted per postal money order to the Kolar strict, without bringing the transaction into the Cash The correct procedure would have been to credit the amount to "F8 Transfers from other Departments in the Book and when the money is remitted to the Municipality

concerned by means of a Public Service Remittance Transfer ceipt, the item may be debited to "G.I" Transfers to other partments."

On 11th January 1909, a sum of Rs.404-7-4 was recovered from the owner of house No.28, Akkipete under protest, and reported to have been entered in the Deposit Register which was stated to be not forthcoming. The amount was given credit for in the Cash Book only on 8th February 1909, after the protest was removed.

received? - m 14/4

In book No.3 of Shanbogue Naranappa of the III Division receipts bearing numbers 202 to 207 between the dates 24th October 1909 to 27th October 1909 amount to Rs.65-1-11, but only Rs.50-1-11 is traceable in the cash book for that period.

As regards the balance of Rs 15/- there is a remark on the back of the last receipt of that set, that the amount was returned subsequently to the party as the office refused to afford credit for the same in the cash book

If the amount of Rs 15/- was returned, the acknowledgment of the party should have been produced This was not forthcoming

Collections relating to one Division by the Shanbogue of the other Division

19 In the course of audit, it was found that, in many cases, collections of one division were made by the Shanbogue of another Division and remitted through his own Remittance Register This results in wrong posting of, or omission in, the Demand Registers E ch Shanbogue must therefore collect the dues of his own Division and all Shanbogues should be ordered to be present in the Collection office at a particular hour of the day when payments tendered by the parties could be received through the respective Shanbogues When, however, a Shanbogue happens remit the taxes of a Division which is not his, the

the Shroff should take the earliest opportunity and make the Shanbogue of the Division enter the collections in Remittance register concerned.

Corrections and alterations.

20 Corrections and alterations are, as a rule, not attested by superior officers.

The postings in the Demand Register of the II Division by the late Shanbogue were incorrect and could not therefore be agreed with the Kirdee without much effort The Shanbogue was apparently in the habit of collecting taxes from one individual and crediting it in favor of a different individual. Many corrections which were necessitated by this practice have not been attested.

How far Mr. Keirnander's suggestions made in 1902 were carried out.

21. As pointed out by him, the defects in the Survey and the Demand Registers still remain, wholly or partly, unremedied.

Corrections and alterations in the registers are not generally attested wither by the Vice President or by the Collector

In the Demand, Collection and Balance Statement, only the monthly realisations are entered as demand ignoring all unrealised demands

Contribution and Adjustment Registers are yet to be opened.

Under the above circumstances, I am inclined to think that any amount of suggestions from the audit officers to improve matters will be of no avail, unless and until the administrative officers themselves take them seriously and try their best to carry them out in the best interests of Municipal Revenue

22. In the Collection Department there are two cash Books, one maintained by the Shroff and another by the Accountant besides ledger and other subsidiary Registers.

Every evening, a statement of receipts classified according to their nature is sent to the Head office where also, a cash book and other subsidiary registers are maintained Moreover, though the most of the recoveries are made in the Collection Department, yet there are also certain recoveries made directly by the Head office. This is nothing but duplication of work and accounts All recoveries must be made by the Collection Branch.

Conclusion.

23 The report discloses (1) that the Municipal valuation of property did not keep pace with the increase in the market value of house and land properties, no revision of assessment was made for several years past.

(2) that there is the duplication of accounts work and

(3) that defalcations are rendered possible by the absence of timely scrutiny by the Vice President or the Collector and by his office over the Shabogues' accounts and collections

If the collection accounts of a municipality which I inspected in a British province were half as bad as those of the Bangalore municipality I would unhesitatingly propose its suspension under the municipal act & I have little doubt that the proposal would be accepted If the Municipality were one with an special President with an allowance or a Municipality with a special whole time Vice President I need not state that consequences would have followed many of which have come to light since I first seen a municipality with account in such chaotic condition though I have seen many larger than Bangalore & managed by inspectors or municipal chairmen

Bangalore,
3rd April, 1912

Officer in charge of the Audit

4 4 12

4/4/12

discrep between the

Survey and the Demand Registers for the seven years ended June 09

Locality	Door No							
Sabapete	5	3	7	-	2	7	8	The first column represents the original Demand and the 2nd column the assessed Demand, but not sanctioned by the Collector
"	19/1	2	1	6	2	3	10	
Hemareddypolya	124	4	12	-	4	4	-	
	126/1	3	1	3	2	5	9	
Main Sampige	21/3	"	14	5	1	3	8	The first column represents the Demand as per Survey Register for 1908 1909 and the Second column shows the Demand as posted in the Demand Register for that year
"	30	5	6	5	7	3	3	
"	66	10	12	9	7	3		
"	68/1	4	4	-	2	2		
Cross road	29/4	9	-	-	5	6		
Bavena marada street	1	"	"		"	7	6	
Akkipete	28/1	4	-				-	The first column represents the Demand arrived at as per Survey Register and the 2nd column, the Demand as posted in the Demand Register
	121	6			4	-	-	
	31	6	4	10	4	4	10	
	165/1	4	-		2	-	-	
	182/1	4	-	-	-	-		
Subramappas' main lane	5	6	14	9	5	6	5	
Avalapete	1	6	6	9	4	6	9	
Police Gully	87	18	-	-	16	3	8	
	155/1	1	12	9	1	5	8	
Mysore Road	107-117/13	4	-	-	-	-	-	
el Mysore Road	46	4	8	-	3	9	8	

Appendix B

The roll showing the items of Mohatafa arrears of one wholly or partly not carried forward to the subsequent year, for the seven years ended June '09

No.	Locality	Year										
3	Sampige Road	1897-98	49	7	11							
5	Avenue Road		86	6	5							5
	"		86	6	3							5
	"		86	6	3							
6	"	1896-97	84	-	-							
8	"	1896-97	67	9	8							
9/1	"	1901-02	129	9	7							
	"	1902-03	129	9	8							
16	Race course Road		234	-	-							79
			93	9	7	32	8	-				108
6	Post Office road	1896-97	6	-	-							03
	"	1897-98	1	3	2							02
	"	1898-99	7	3	2							02
	"	1899-'00	7	3	2							
12	Post Office road	1896-97	30	-	-							02
	"	1897-98	24	-	-							
	"	1898-99	24	-	-							12
	"	1899-'00	24	-	-							13
6	Deshadi Office road	1896-97	180	-	-							3
24	Dobspeti		"	9	7							3
7	Cottaport road	1896-97	105	-	-							13
	"	1897-98	126	-	-							13
	"	1898-99	126	-	-							14
	"	1899-'00	126	-	-							3
1	Malleswaly Road	1896-97	30	-	-							04
13/2	2nd Upparahally	1894-95	4	-	-							04
6	Cottaport Road	1895-96	78	9	-	72						04
18	Mantreddypalya		1	-	-	2		-	Arrears of 1903-04, not carried over to 04-05			04
32	-do-		2	-	-	1		-				04
218	6th Burma Marasu Street		14	6	6	7	3	3				15
236	7th Main road		115	3	1	43	3	1				4
241	7th do		92	6	4	22	6	4				5
288	3rd Cross Road		1	12	10	-	14	6				4
297	4th do		2	4	3	-	-	-				5
403	Jakkandra		1	14	11	1	12	9				5
404	-do-		-	4	10	-	-	-				5
414	-do-		7	3	4	3	9	8				5
413	Hosa Agrahara		6	4	9	-	-	-				
197	Sharugupeti		10	-	-	-	-	-				5
209	-do-		10	-	-	30	-	-				5
502/3	Yelaq Cutchery Road		3	-	-	-	-	-				6
6	Main Cuvara Gude Street		-	14	5	-	-	-				6
44	-do-		2	4	-	2	1	6				6
44	Gambhane Gully		6	4	9	-	-	-				6
26	Manager Ranganathana Mane Gully		-	12	-	-	-	-				15
40	Panchalada Anthamma Mane Gully		-	9	7	-	-	-				13

Arrears Items in the Demand Register for 1902-1903, not carried forward to the Demand Register for 1903-04

IV Surcharge arrears of 1907-1908 not carried over to 1908 1909

III Surcharge arrears for 1902-1903, not carried over to the Demand Register for 1903-1904

Items in Register but not covered by credits in the Cash Book, for the seven years ended June 09 (7

Locality	Bill No	Door No	Amount	Date
III Main road	26	14	2 6 4	23 2 06
8th Main road	247/1	16	1 12 9	14-11 06
9th Main road	269	1/8	3 6 11	4 6 08
3rd Main road	114	86/86	7 3 3	3 9 07
East Park Road	23	146	5 6 3	4-3 08
East Park Road		24	1 5 8	3 5 1909
6th Cross Road		21	- 14 5	13 9 -190
Taluk Cutcherry Road		242/2	13 9 -4	14 5 1903
Arogunswamy Koil Street			- 1 -	24 11 1902
Rangaswamy Gudi		97	6 5 10	21 7 1902
Setty Krishnappa Lane			2 6 5	24 11 1902
Hurupel		2	2 6 5	
Avenue road		11	2 11 3	6 8 1902
Chetty Chenmalla Lane		1	3 9 8	18 9 1903
Basavangudi		88	3 - 3	13 10 1903
Rangaswamy Gudi beedy		116	1 12 9	3 11 1903
Hanumanthorayana temple		16	5 8 5	21 4 1903
Taluk Cutcherry Road		262	14 1 7	6 6 1903
Beegamanthara Street		7	7 10 3	8 2 1904
Kantheer Kreshnappa Street		20	7 8 3	13 11 1903
Sunkally Hurupele		19	3 2 5	17 6 1904
Malvally Papamma's Lane		1	2 11 3	18 - 6 1904
Hilary Road		153	- 7 3	30 12 1904
Marsby Chokkana Gully		11	3 9 8	25 3 1905
Rungaswamy Gudi Street		33	9 9 7	1 6 19 4
— do —		111	1 5 8	29 4 1905
Setty Kreshnappan Gully		9	3 10 8	9 7 1904
Taluk Cutcherry Road		311	3 9 8	28 4 1905
Hotgi Lane		29	1 12 9	31 3 1905
	95	66/1	12 9 8	28 7 - 190 -
	96	66/2	2 11 3	do
	97	66/3	6 -	28 7 190
	639	100	2 11 3	16 11 9
	813	123	6 4 9	16 1 9
	814	124	2 11 3	21 4
	874/1	179/1	4 8	10 5
	1355	6	5 6 5	13 1
	1412	17	2 11 3	2 12
	1413	17/1	2 4 -	2
	11	2/1	3 9 8	4 -
	2058	11	8 3 3	12 6
	2327	21	10 12 9	25 1
	1350	204	6 10 7	17 -
	1908	66	7 3	12

Credits in the Cash Book

Locality	Bill No	Door No	Amount			Date
Avenue Road	3	96, 96/1	6	8	-	24-10
	21	111	6		-	5 7
	61	147	1	9	6	10 1 -
	71	152/2	2	14	6	13 3 -
	179	216	9	-	-	29 6 1
	190-191	223	3	10	-	12 12-1
Shank of Narasappan angady gully	271	12	5	3	10	13 12-
Gendo Pantu gally	307	17	10	1	8	17-12-1
Mararineth Hareshna Rao mane gully	308 415	22	2	11	3	26-6 1
Tharagupete Gully	597	104	6	4	9	17 12-1902
— do —	598 677	164	7	8	-	7-3-1
Taluk Cutcherry Road	1006	427	5	6	5	2 7-190
Belli Basavannana Gudi gully	860	27	6	-	-	19-6-1
Taluk Cutcherry Road	1,070	459/2	4	7	6	11-5-19
— do —	1,095	465	8	-	-	26-4-190
— do —	1149	488/1	10	12	9	20-12-1
— do	1161	493/1	2	11	6	18-6-1
Arcot Sunnavasa Chars Gully	1378	46	7	3	2	1-7-1
Hasi Easwaran Gudi Street	399	36/1	4	8	-	6 5
Taluk Cutcherry Road	26	399	-	14	5	16-6-190
Akkipete	60	11	1	12	9	16 6
Hotgi Veerabhadraman Gulley	627	4	4	8	-	26-12-
— do —	654	27	1	12	9	24 12
Muddappan Mane gally	709	11	2	11	3	11-11 1
	-	11	2	11	3	26 12-
	-	12	2	11	3	11-11-
Muni Ramannana Gully	728	1	7	3	3	3-6-190
Beeradavaragude Street	1,096	15	1	9	4	20-11-190
Byrappan Mane gully	1,205	17	3-	2	5	9-[illegible]
Hanguda Paikannana Gully	1,359	5	3	9	8	31-1-190
— do —	1,379	10/2	-	4	10	30 6 [illegible]
Hath maruannana Gully	1,629	20	3	9	8	16-4-190
— do —	1647	33	9	-	-	10 4 19
Ganagar Mumana Street	1689	13	2	11	3	19-4-190
Ittegay Anjeneyappan mane Gully	2046	22	1	12	10	2 2 190
Pensioners' Lane	2,135	9	1	5	8	20-1 19
— do —	2,138	12	1	12	9	5-11-19
— do —	2148	22	1	5	8	25-12
— do	2,174	24	-	7	3	6 1-19
Hasi Easwara Gudi Street	1,603	44	3	4	10	16 4 19
						21 4 190
	1609	44/1	1	12	10	— do —

Statement showing items in the Remission Column of the Demand Register, not covered by Government Sanctions, for the current year and preceding

I Division

Bill No	Door No	Name of Statement.	Year	Amount		
90	15	Race Course Road	1907-1908	1097	11	7
	II Division					
61	36	Avenue Road	1905-1906	3	6	4
65	40	-do-		1	9	4
119	81	-do-	--	1	11	2
131	91	-do-		15	5	7
132	92	-do-		15	12	10
552	186	Rangaswamy Gude Beed		0	13	-
796	129	-do-	1906-1907	5	6	5
	III Division					
493	58956	Arlapet	1905-1906	1	7	0
1494	123	Mysore Road		2	4	10
1495	123/1	-do-		2	4	10
1496	124/	-do-		3	-	-
	IV Division A					
3	95	Avenue Road		8	8	2
99	98/1	-do-		7	13	2
	101	-do-		5	4	8
	105	-do-		5	4	8
	106	-do-		2	9	8

Contd. on next page

	152/2	Avenue Road			
20	6/6	Venkatasubba Moodly gulle			
4/1	30	Yaragapetta			
167	54 55	Vegetable market			24
540	175 76/1, 176/2	Yaragupele		1906-1907	8
				-do	18
543	180	-do			
583	221	do		-do	6
997	11	Santhe Veeraiah's Gully		-do	3
1072	36	Arcot Sreenivasa Chari Street		-do	4
073	37/1-2	-do-		-do	5
[illegible]	463	Yalug butchery Road		do	54
481	511	-do-		1907 1908	13
655	10	Santhusapete		=do	8
3	96-96/1	Avenue Road		-do-	3
7	99	do-		1908-1909	8
9	101	do-		-do-	7
13	105	do-		-do-	5
14	106	do-		-do-	5 4
16	107/1	-do-		-do-	2 9
26	115	do-		-do	1 1
27	116	do-		-	
34	123	do		-	
40	130	do-		-do	1
45	133/1	"		do	11 1
48	136/137	"		-	2 -
49	138	"		-	5 1
58	147	"		"	3
59	148	"		"	-
132	214	"		"	-
133	215	"		"	1
134	216	"		"	-
214	2	Venkala Subba Moodi Gully		"	1
[illegible]	6/6	-do-		-	-
913	463	Yalak butchery Road		-	3
914	453/1	-do		"	1
915	453/2	do-		"	6
1309	28	Santhasapet		-	

	[illegible]	Cubbon Road	1905 -		
	[illegible]	do.			
	2-3	Sangava Naiks Gully	-	2	
714	28	Seddappas house Lane	-	-	
755	23	Ramanjas House Lane	-	-	9
757	24/1	do -	-	-	9
1043	81	Anjaneya Gudi Street	-	2	6
1281	16	Appu Royappas House Lane	-	1	3
1846	191	Talak Cutchery Road	-	1	3
1848	193	- do -	-	1	9
1589	28/1	Byatappas House Lane	1906 - 1907	15	-
VI	Division				
464	62	Arumugam Moodi Lane			
465	63	- do -	1905 - 1906	5	
475	74	- do -	do	5	11 3
476	-	- do -		12	
477	75	- do -			
478	75/1	- do -	do	5	
VIII	Division		d	12	
461	58	IVth Cross Road	do -	0	14

the the Commission (50)

mended and Lunchers, but which were
Credited

	Zoeckler	5 wheels			order	
						on
6/1	Kilan Road	9 15 03/04			4762-2/dll 05-8 dl 5 11-05	
96		end -04	4	3	—do—	5 8 04 m 30 8 04
					12781-2/dll 14 dl 19	
1	5 Lackawanna Chem			2	3883 dl/dll 4 06-4 dl 9-11-06	8
	4 Cubbon Road	01-02		2	3014-5/dll 15205-4 dl 18 9 05	9 05

F

Remitted to Treasury.

Not posted in the corresponding Demand Registers for the earlier years

15 and 17 / 18 & 19 [illegible]

Locality	Door No.	Amounts			Date as per		
High Ground	31	-	14	5	1 - 8		1903
	31	1	3	11	2 - 10		1903
	84/85	-	3	-	25	11 -	1903
	11	3	3	-	27	11	1903
	13	-	2	-	27 -	1	1904
Saladerchakam Road	58/1	2	11	3	31 -	10	1904
Vank Road	14	1	12	9	4	7	1902
Armugam Mudali Street	11	3	9	8	28	7	1902
Kallakkiqua Temple	48	1	12	9	10	7	1902 }
	50	2	4	-	10	7	1902 }
Rangasamy Road	729	6	15	11	5	8	1902
Kanthana Krishnan Gully	20	7	3	3	13	11 -	1902
Rangasamy Guli Street	148	5	8	5	10	3	1903
Darjipeta	23	1	5	8	23	3	1903
Devanthana Gully	51	-	14	5	28	4	1903
Abul Pathan Gully	12	1	12	9	14 -	6	1903
Subedar Chatram road	62	1	13	9	1 -	6	1903
Vakil Cutcherry road	262	14	1	7	6	6	1903
-do-	358	1	12	9	27	6	1903
No details	2490/5	1	5	8	1	7	1902
Vakil Cutcherry Road	19/1	3	-	6	5	12	1902
-do-	90	1	3	5	12	12 -	1902
Krishnappana Gully	24	1 1	6 10	8 } 8 }	13	4	1903
-do-	56	2 1	1 13	9 } 4 }	18	4	1903
Davanthana Gully	48	2	10		6	6	1903
Hofgi Lane	1	7 3	3 4	2 } 7 }	6	2	1903
4th Main Road	9		14	5	3	4	1905
6th Main Road	9	1	12	9	24	2	1905
4th Main Road	4	12	9	8	15	5	1905
V Cross Road	19	1	5	8	11	6 -	1905
VI Main Road	7	-	14	5	6	9 -	1905
VII -do	19 7	(b) 9	2	-	28	8	1905
Malleswara	26	2	7	4	23	2	1906
4 Main Road	227	(c) 1	12	9	14	11	1906
8 -do-	19 31	4	4	-	19	7	1907
6 -do-	23	5	6	5	3	8	1907
4 -do	22	7	3	3	3	8	1907
Dempigo Road	41	1	12	9	1	10	1903
Rangaswami Guli Road	761	9	9	7	1	6	1904
-do-	984	1	5	8	21	6	1904
Srinivasa Mandram road	66	2	11	3	14	12	1904
do	7	7	13	3	8	2	1904
-do	3	1	12	9	15	6	1904
do-	28	2	11	3	17	6	1904
do	16	3	7	8	26	9	90
do	2		2	10	29	4	904
1516	35	1	13	9	6	6 -	190[illegible]
1422	4	1	5	8	30	6	9[illegible]
1424	6	1	12	9	30	6	
908	1	3	9	8	13	4	4
910	3	1	12	9	13	4	19

(69) Statement showing items of collection remitted to Treasury, 2
but not posted in the corresponding Demand Registers

Locality	Door no	Amount	Date as per challan*

Jalna City Municipality. Appendix F (continued)

Showing items of collections remitted to Treasury, but not in the Corresponding Demand Register for the seven years ended June '09

Locality	Door No	Amount			Date of remittance	
2799		1	5	8	2-11 1906	
	19	1	"	"	9-11 1906	
	56	1	8	"	15 12 1906	
908	1	3	9	8	12 4-1905	(a) Door No. is not found in the Demand Register
910	3	1	12	9		
1347	6	5	8	5	14 7-1905	
B Gundachar as per P m O.		12	10	9	11-6-1906	(b) Only B 97 a foster
		1	-	-	2 5 1906	(c) Not traceable in the Demand Register
2601	45/1	6	4	"	17-8 1906	
Makessa jugno galli	9	1	6	8	4 12 1908	
Darzfole	26	1	12	9	19-6 1909	
884	471	8	3	-	30 6 1902	
147	55	1	7	6	1 8 1902	
641	16	5	6	5	30 9-1902	
229	22	1	12	10	7 2-1903	
1240	-	1	12	10	"	
1241	-	2	11	3	"	
1211	-	2	11	3	-	
	10	3	3	3	23 2-1903	
1514	14	2	11	3	4 3 1903	
745	55	5	6	5	1 5 1903	
670	26	-	14	-	17 11-1902	
	29	1	1	-	"	
214	1/3	5	1	6	19-11 1902	
139	226	15	"	6	9-12-1902	
127	213	13	9	6	"	
134	221	15	6	-	"	
108	194	6	10	6	10 12 1902	
11	104	-	5	-	13-12-1902	
193	72	6	1	-	15-12-1902	
25	115	9	-	-	16-12-1902	
7	100	4	4	-	7-1 1903	
77	166	14	5	6	12-1-1903	
1199	17	3	9	8	2-2-1903	
-	43	1	8	-	6 1 1903	
-	9	2	4	-	22 5-1903	
"	16	1	12	9	27 5 1903	
1452	7	18	-	-	1-6-1903	
	7	4	-	-	2 6 1903	
1774	24	2	3	4	13 6 1903	
	48	2	4	-	25 6-1903	
528	10	5	6	5	10 7 1902	
	3	-	9	7	31-7-1902	
	15	2	11	3	11-8-1902	

Statement Showing Items of Collection remitted to Treasury but not posted in the corresponding Demand Registers

Locality	Book No	Amount			Date as per challan
		2	-	-	11-8-1902
		10	5	8	28 10 1902
		21	10	7	-do-
		4	13	1	29-10 1902
		-	9	7	7 11-1902
1652	14	1	7	5	17-11 1902
364	35	1	9	5	20-11-1902
324	9	3	9	7	4-11-1902
	14	3	9	7	5 11-1902
	32	3	9	8	6-12-1902
	15/1	1	3	2	15-12 1902
	-	1	3	2	15-12 1902
	-	16	6	5	19-12-1902
	-	1	12	9	23 12-1902
	-	1	12	9	"
	8	2	12	3	20-12-1902
	1	2	6	5	30 12-1902
	-	3	10	6	"
	14	2	6	5	31-12 1902
	"	2	6	5	"
	12	3	3	5	8-1-1903
	53	2	11	3	17-1-1903
	64	5	15	8	20-1-1904
	28	2	-	-	21-1-1904
267	40	1	-	-	23-1-1904
	24	6	9	7	27-1 1904
	1	3	9	7	13 2 1903
	4	2	11	3	7-4 1903
	44	1	12	10	20-4 1903
	"	1	6	4	"
	8	6	"	"	29-4-1903
7/7	1	"	12	10	20 4 1903
		"	12	10	"
		7	13	3	"
	132	5	2	-	1-5 1903
	28	3	-	-	9-5 1903
614	54	2	11	2	17-6-1903
	27	6	-	-	20-6-1903
	25	5	6	6	27-6 1903

Appendix G.

Bangalore City Municipality — (5)

Statement shewing the names of the officials in the Collection Department who have furnished securities either in Cash or property or in both.

Name	Designation	Amount	Remarks.
Mr. B. Ramachandra Rao	Collector (on other duty)	Rs 1000	in property
" C. Subba Rao	Collector (doing duty)	Rs 3000 + Rs 2000	in Cash in property as Treasurer of the Chickballapur District Treasury
Ramiah	Shroff	Rs 200	in Cash.
Sankariah	Shambhog I class	Rs 65	in Cash
		Rs 100	in property
Subbiah	do II	Rs 200	in property
Kodati Subbiah	do III	Rs 200	in property
Purshadeva Rao	do III	Rs 63	in Cash
Sankara Sastry	do III	Rs 200	in property
Hanumanthachar	do IV	Rs 100	in Cash
Narasimhaya	do V	Rs 64	in Cash
Ranganna	do VII	Rs 100	in Cash

N.B. Cash securities are being made from the Shambhogs by deduction from their pay in easy instalments till the required amount is reached.

Theso- I to III Jenni Pe copy

IV

The Bangalore City Municipality.

Report on the Audit of the Public Works Accounts for the seven years ended June 1909.

Encl to ind 80-03 S/Ca

The annual expenditure on Public Works varied during the seven years from Rs.47,[illegible] to Rs.85,000. The works are carried out generally by Public Work System.

2. The accounts and Registers maintained are:-

Sanctioned Estimates (Duplicate copies).

2. Measurement Books.

3. Duplicates of Bills filed in the Office.

4. Registers of Public Works and or C. Registers

5. Stock Register of Tools and Plant.

3. The President has power to sanction Estimates for not more than Rs.500/- and Estimates above this limit are to be sanctioned by Government on the recommendation of the Municipal Council.

4. Sanctioned Estimates.

Rates provided in sanctioned Estimates were found to be those in the Schedules of rates approved by the Council from time to time. Estimates, as soon as they are sanctioned by competent -- authority, are posted in the Register of Public Works, one page being set apart for each work.

8. Measurement Books.

These consist generally of 55 and 57 pages. The pages are machine numbered. There was no issue book kept of these books, showing the number and date of the issue of the books for works. There was thus no means of watching the return of the books to the office. From the year 1909-10 an issue book has been maintained, but the return of the books to the office soon after the completion of the works concerned does not seem to have been insisted upon in every case. This should be done.

The works are measured by the subordinates in charge of works and invariably checked by the ~~sanctioned Estimates~~ Municipal Engineer.

The measurement books maintained were verified with the copies of bills (originals are sent to the Comptroller with the monthly accounts) and were found to agree.

It was impracticable to check the accuracy of all calculations in the Measurement Books of works carried out during the 7 years. Ten per cent of these ~~collections~~ measurements, and the accuracy of all final measurements were therefore checked and found correct. No entry of work done by the Permanent gang was traceable in the measurement books. This is incorrect

and

and should be accounted for by a record in the Measurement Book giving reference to the nominal roll on which payment has been made.

6. Duplicates of Bills.

Original bills for work done or materials supplied were, during the period under audit, sent to the Comptroller's office along with the monthly cash account and vouchers. The duplicates of these bills filed in the Municipal Office were therefore checked, as regards quantity of work done with the entries in the measurement books, and as regards payment, with the details of expenditure recorded in the monthly accounts. The result was correct. Entries of previous and total measurements were found to have been completely entered.

7. The bills for the pay of permanent gangs, maintained by the Municipality do not exhibit even in abstract, the nature, quantity and the value of work done by the gang as compared with the disbursements actually made. Such a record is necessary to enable the authorities to keep the gang more usefully employed from time to time. In cases in which quantity of work done by the gang cannot be stated, a -- certificate which is not now recorded, should be affixed to the bills, to the effect that the work turned out by the

gang

gang is worth the amount billed for and the reason why the quantity of work done cannot be given, explained.

8. **Register of Public Works or C. Registers.**

This register is a record of the quantity and cost of work done as compared with those sanctioned or of Materials supplied, for which bills have been submitted to the Head Office for payment. The entries made in the register were found to be generally correct and complete, but in not a single case was the attestation of the head of the department viz., Municipal Engineer, found. The nature and quantitty of work done by the permanent gang was not entered in the Registers in detail.

With a view to see whether the object with which a permanent gang of more than 100 men costing on an average not less than Rs.900 per mensem, was sanctioned by Government, has been served or not, the order of Government and the Muster Rolls were called for, for reference and scrutiny from an audit stand-point in memo dated 9th February 1912, but the records have not yet been furnished, and the audit was closed without such scrutiny

If these records had been furnished they might perhaps have thrown light on the point how the gang of 100 men were really employed or whether they were employed on [illegible] work only [illegible] private work [illegible]

The scrutiny of the Register of works is an important piece of work devolving on an Executive Engineer as it affords him an opportunity

opportunity to judge the progress of the several works in his charge and also shows whether the sanctioned estimates are likely to be exceeded. It has to be done as a regular course of business, and attested by the initials of the Municipal Engineer in token of such inspection

9. Completion Reports must of necessity be sent with the final bill for payment, but in this office it was found that the Completion Reports were sent long after the bill was submitted and payment made. It is found that the sanctioned estimates are not exceeded , though in some cases, the provision made for one kind of work is utilised to meet the excesses incurred in carrying out other works without obtaining competent sanction for the deviation. This is wrong.

Stock Register of Tools and Plant.

10. The stock registers of tools and plant maintained in the Municipality are not registers but only statements made up every year. These were checked and found correct. But they are ~~neither~~ attested neither by the Store-keeper who posts them nor by the Engineer who is supposed to check the same at least periodically. All the different kinds of stores are undiscriminately entered. It would be better if the -- Register is kept in a well bound book to serve as a permanent record, separate pages being

set

apart for the different classes of
such as (a) Surveying and Mathe-
Instruments, (b) Ordinary tools
as Mamoties etc., (c) Furniture etc.,.

Issues of tools should be entered
in the case of sales and losses. No
es should be made for issue of tools
plant articles given for use on works,
separate Ramember being maintained for
se items along with acknowledgments
those to whom they are issued.

At present the Public Works
t maintains no stock of the --
ture in the different offices of
Municipality. It is understood on
quiry that no stock of Furniture is --
tained in the Municipality as a whole.
It is necessary that the account control
f all furniture in charge of the several
branches of the Municipality (viz. Head
Office, Collection Office, Health Office,
Engineer's Office, Schools etc.) should be
vested in one officer; and as an accountant
of tools and plant has to be regularly
kept by the Municipal Engineer, this officer
should maintain an account of all furni-
ture belonging to the Municipality in all
its branches.

In the statements of stock
for audit there is no evidence
the stock having at any time, been
verified

verified either by the Engineer or other responsible officer of the Municipality. It is necessary that an annual verification of tools and plant in store should be made by an officer of the Municipality and a certificate of verification and result of such recorded in the register and the fact reported to the President, explaining in cases of differences, the reason for the same and proposing for orders the steps to be taken for adjustment. In Madras this verification is made by the Chairman or a Councillor (Article 367 Madras Municipal Account Code).

In fact, an annual verification of all Municipal property is very desirable. If stock is not periodically taken, the most carefully kept accounts are of no use for though the accounts may themselves be faultless, they represent things as they ought to be and not as they are. The correct keeping of books does not secure the stock of articles from wear and tear etc. It is therefore necessary that in order to make the accounts represent actual facts the periodical examination of stock and prompt adjustment of discrepancies are indispensable.

Demolition of Fort Wall.

13 In Government Orders Nos, 12119-20/Ml.352-06-9 dated 25th June 1907 and 8727-8/Ml. 337-07-5 dated 2nd March 1908 the

the demolition of certain portions of Fort Wall ~~were~~ was sanctioned at an estimated cost of Rs.51,631/-

The wall was demolished and the debris was utilised in filling up the Fort trench. 11108 cubic yards of stone were obtained from demolition of the walls. The stones were sold to those who applied for them from the very beginning at 12 annas a cubic yard. No mention of realizations on this account was made to Government either in the first application for grants or in the second. But while sanctioning the third estimate in 1909, the Government ordered, however, that the stones might be sold to the best advantage.

× Length × breadth × thickness of the wall minus 30% for and interstices

14 In his order No. 194 dated 18th September 1907, Mr. M.G. Krishnaswamy Rao the then Vice President wanted the Municipal Engineer to "dispose of the stones at the rate of 12 annas per cubic yard to the applicants, recovering the value ~~there of~~ in advance. With reference to this order, the then Municipal Engineer Mr. Chengalray Naidu made the following note "A rate of 7½ annas ~~as~~ has been paid to simply to pull down the stones. The Municipality gets only 4½ annas, as value of stones per cubic yard. This is no price at all. The matter must be reported" To whom the report was intended to be sent or

her any report was at all made is not

known

(95

(8)

the demolition of certain portions of Fort Wall ~~were~~ was sanctioned at an estimated cost of Rs.31,631/-

The wall was demolished and the debris was utilised in filling up the Fort trench. 11108 cubic yards of stone were obtained from demolition of the walls. The stones were sold to those who applied for them from the very beginning at 12 annas a cubic yard. No mention of realizations on this account was made to Government either in the first application for grants or in the second. But while sanctioning the third estimate in 1909, the Government ordered, however, that the stones might be sold to the best advantage.

14 In his order No. 194 dated 18th September 1907, Mr. M G. Krishnaswamy Rao the then Vice President wanted the Municipal Engineer to "dispose of the stones at the rate of 12 annas per cubic yard to the applicants, recovering the value ~~there of~~ in advance. With reference to this order, the then Municipal Engineer Mr. Chengalray Naidu made the following note "A rate of 7½ annas ~~as~~ has been paid to simply to pull down the stones. The Municipality gets only 4½ annas, as value of stones per cubic yard. This is no price at all. The matter must be reported" To whom the report was intended to be sent or her any report was at all made is not known

× Length × breadth × thickness of the wall minus 30% for and interstices on an average ~~for mortar~~

[redacted]own. From another memo No. 257 dated .. ....of the Municipal Engineer it is seen that Overseer Munihappa reported that stones of the Fort were being disposed of by the President direct, that many had taken away the stones and that it is not easy to account for the stones thus removed In the measurement book of the 1st Estimate against Heap Nos. 105 to 109, the following remark is made by the Engineer, apparently when check measurement was intended to be taken "Given away under -- Vice President's (~~Vice prondent~~) orders, not checked". In Memo No. 274 the Vice President ordered on 26th October 1907 that one Somnappa contractor may be given the Fort stones at Re.1/- per cubic yard". This was done.

X

If this be so, the President instead of Directing & controlling helped, by the irregular procedure, to create confusion & cause loss JR 14/4

It is not understood why a rate of only annas 12 was charged to other gentlemen when this contractor was charged at Re.1/- per cubic yard. The Municipal Engineer who is ~~supported~~ supposed to know more about the value of Materials was not apparently consulted in fixing the price [redacted] and it is on record that he was of opinion that 12 annas was not a fair price.

15 It may perhaps be mentioned that it is within the common experience of any [redacted]body who had anything to do ~~in the~~ with house building operations that stones are -- available

available in the market at Re.1/- per 4 cubic feet as follows 8' X 1' X½'. At this rate 1 cubic foot of stone costs 4 annas. Even if the Fort stones were sold at half the above rates it would have cost 3-8As per cubic yard or even at one anna 1-11As. It is thus clear that the Municipal authorities have not sold the stones to the best advantage as ordered by Government.

16 In the first estimate 2894 $\frac{15}{18}$ cubic yards were sold for Rs.2216-10-6 and in the second estimate 4060 cubic yards for Rs.3045-10-10. Hence a total of 6955 cubic yards were sold for Rs.5262-5-4. There were only three sales by public auction.

In 2 out of the 3 cases, stones of the first demolition (1617 cubic yards) were sold for Rs.827/- and in the other case stones of the second estimate (1164 $\frac{22}{27}$ cubic yards) realised Rs.1234-8-0 at an average of more than a rupee per cubic yard.

17 The dates of the above auctions and the dates of credit of the realisations are as under -

Date of Auction.	Date of credit.
4-4-1908	9-5-1908.
10-6-1908	9-7-1908.
21-6-1908	14-9-1908.

Or

18 Of the total amount of Rs.5262-8-4, the value of 4060 cubic yards sold to -- different individuals (Rs.702-13-5) as per statement herewith attached has not yet been recovered. From the correspondence produced for audit, it is seen that, as -- reasons for non-payment, three of the gentlemen who were written to and asked to pay for the stones denied having bought the stones they were said to have purchased. Two others stated that they paid the amount to late Munibyrappa. These have been asked to produce receipts which they say, were not given. Among the others who had not paid till the date of Audit, were Vice President Mr. N. Subba Rao (Rs.19-12-0) the Municipal Engineer Mr.K.V. Desikachar Rs.61-5-10)Mr. K. Ramaswamy Iyengar,Retired ty Superintendent, Mysore Revenue Survey (Rs.185-13-4) and Mr. L Krishna Rao, Assistant Commissioner (Rs.53-4-0) and Mrs.Lakshmmina sammani Rs.63-2-3.

19 The statement of unrecovered items was forwarded to the Vice President with a memo requesting that the address column of the statement may be kindly filled up returned. On this memo the Vice President remarked with reference to the due by him and Mr. L. Krishna Rao instance Rs.19-12-0 shown against me, I am sure I paid it. So also Mr. L. Rao There was some correspondence about

about the stones purchased by this gentleman. The arrears, if the list is correct, is remarkably heavy. I wish to see the steps taken for recovery". But the remarks made in the statement against Mr. Subba Rao, Vice President and Mr. K.V. Desikachari, Municipal Engineer indicate that the amounts due by them were credited on the 14th and 8th February 1912 respectively.

A curious reply from the Vice-President whose primary duty is to check such things & take necessary steps.
M
14/4

20 The Vice President's remarks on the memo on 30th January 1912 that he was sure he had already paid the amount are irreconcilable with the fact that the amount due by him was credited in the Cash Book only on the 14th February 1912. It may be either that the money paid by him some-time ago was now brought into the Cash Book having been temporarily misappropriated by the person to whom it was paid or was not paid at all but paid now for the first time. Either way the matter is serious. The address of Mrs. Lakshminarasammani was not given by the Municipal Engineer, though the amount was only credited on 12th February 1912. ~~[illegible]~~

21 In the papers and books furnished for Audit there is no reference to shew the date of sale of the stones to different individuals. Hence the delay in crediting

the

the amounts cannot be definitely stated. But as regards the amounts still due as per statement, it may be safely inferred that these were sold before 1st March 1910, the date of the death of Overseer Munivairappa, in as much as the notes made in the measurement book of numbers and dimensions of stone heaps sold correspond with the -- measurements and bills (for demolition of the fort wall) prepared under the signature of the Overseer ~~signature of~~ Muninarappa.

22 Government in their order No. 12535-S-M..329-08 dated 12th June 1909 sanctioned that Mr. Doddanna chetty be permitted to take the necessary quantity of stones from the Demolished wall for reconstructing the compound wall of his school 1545 cubic yards are shown to have accordingly been given to that gentleman free of cost. The dimensions of the compound wall not having been noted in any of the records furnished for audit it is not possible to say ~~whether~~ whether the quantity of 1545 cubic yards were actually required for the wall.

The dimensions of the wall can give a rough idea. Another way would be to see if there is a receipt for this quantity given by the Chetty. JM 4/4

CONCLUSION -

23 Though the audit of the accounts do not showing any arithmetical mistakes and perhaps not much of deviation from formal methods, it has disclosed the entire absence of check over the stock and furniture

Furniture and Register of works and an entire indifference to secure the best price possible. [redacted] The fort stones which has resulted in a loss which may be roughly computed by taking 1 anna per cubic feet at Rs.6822-5-0.

There are reasons to think that Govt interests have been deliberately or wantonly sacrificed in respect of the fort stones by the President & the Vice President and that considerable loss has occurred. It is necessary to depute an officer upon of superior rank to investigate the matter and ascertain approximately the amount of loss after measuring quantity not remaining.

14/4

Officer in charge of the Audit.

8 6 12

1st)

Bangalore City A

List of Fort Stone Heaps sold b

Fort up to t

Serial No	Name of Purchaser	Address	Heap Nos
1.	N. Subba Rau Esq	Vice-President city Municipality Bangalore	2 of the 1st Estim
2	L. Krishna Rau Esq	Subdivisional Office. French Rocks	Portions of 89 & 93
3	Janopakari M. Dod-damma chetty	Sahukar Bangalore	4
4	H. Ramayya Esq	Retired Asst Secretary Chamarajpet	108, 120, 121, 122
5	M Krishna Rau	Record Keeper City Municipal Office Bangalore	174
6	Mrs Lakshmi Narasamma		164, 150, 152, 164, 165, & 166

Total 1st Estimate

2. 16

28

(101

I dtal

1 - -1

MN -

Mhml

5340

reported

to the Press

men's No

1 . 1 11

N

his letter of the

1910, having purchased the stones

43. Denies in his letter of the

th

having purchased the

stones

3rd No 55. In reply to No 1583 of 1-6-10 and

reminders 367 of 22 August, 1047 of November

1893 of 1st March 1911 and 2647 of 31-5-11, it

st - the stones were bought from

retired Asst Commnr

that, that gentleman may be ad

This was done on 18 7-11 & 18 11 11

no reply received yet

Municipal Engineer has not furn

the address of this lady but the amo

was credited on 12 2-12

4 8 222

9 9 26

11)

Bangalore City 1

List of Fort Stone Heaps sold b

Fort up to t

Serial No	Name of Purchaser	Address	Heap Nos
	~~Janopakari M.~~		~~1, 2, 4, 12, 13, 14, 18~~
	~~Boddanna~~ chetty	Vide 3 above	82, 83, 86
8	K. Ramasamiyengar	Retired Dy Supt Dept MySore Revenue Survey Chamrajpet	160, 164 to 167, 18 227, 232 to 240, 242, 2 255, 281, 282, 259, 2
9	Somasundara Mdli	Fort	234, 235, 236
10	T. Thirumalayangar	Clerk in the Municipal Office C&M Station, Bangalor	212, 219, 251, 2
11	Krishna Ram	Vide No. 5	45, 77, 80
12	Mr. Berkachat	Municipal Engineer	222, 254, 322, 32 325, 326
13th	Mr M.B Sreenivasa Iyengar, M.A	Retired Head Master, Chamrajpet	315 & 330

the end of June/09 but not paid
late of Audit

Set	Amount	Total Due			
8 11/27	32	8	11		Bill No 22 Please see remarks to item 3 above
7 21/27	185	13	4		No reply to Municipal Engineer's No 1587 of 3-6-10 and 1695 of 22-2-10, 1045 of 10-10 and 1593 of 24-2-11, & 2646 of 31-5-11 was produced for audit.
5 23/27	41	14	3		In reply to Mr. Engineer, it is stated the amount was paid long before and he was not prepared to pay it again. He has been asked to produce the receipt or pay the amount
3 15/27	47	10	9		In reply to Mr. Engineer's No 1587 of 3-6-10 this gentleman says the amount was paid to late overseer Munisamappa & has been asked to produce the receipt or pay the amount.
10	67	9	5		Please see item 5 above
1 92/17	61	5	10		Credited on 5th Feb'12
1 5/21	43	10	3		Denies having bought the stones but that one Ramaswami Naidu a petty contractor, who was building his house

V. (102

BANGALORE CITY MUNICIPALITY.

Report on the audit of the Octroi accounts for the seven years ended June 1909.

Ent to vol 80-93 Mys

1/17 The Octroi Department is in charge of the Collector of Municipal Taxes. The Octroi Office is presided over by ~~the~~ an Octroi Inspector on Rs.30+15. There are 11 Ookads under its control. Each Ookad is in charge of a Mutsaddi.

2 The registers used in the Ookads and in the Octroi Office are given below:

Registers in the Ookads.

Permit Books
C. Forms.
Triplicate Pass Book.
Lavana Register
Baramaiga Register

Registers in the Octroi Office.

Permit Books
Consignment Register
Rahadari
Storage Receipt Book
Cash Book
Remittance Register
License Account.

Permit Books- These are printed, machine numbered and in counterfoil

Collections of duty subject the limits as per margin are entered

all ookads to the extent of amount
Railway Platform Ookad Rs.
Octroi office all other cases

(163

With the needful details in the Permit Book and signed by the Mutsaddies stationed at Ookads for purposes of collection, the original serving as a receipt to the consignee and the counterfoil as an office record. The total collections received on each day are entered both in words as well as in figures on the back of the last receipt issued on that day.

4 No issue register is maintained showing the issue of books to the several Ookads, and the return of the books to the Office.

One book taken in possession of an Ookad mutsaddy means so much money wrongfully lost to the Municipality or gained by him M 14/4

5 The Mutsaddies entrusted with the collection are ill-paid men and have furnished no securities. It is possible to enter with impunity, in the counterfoils of receipts given to the consignees, less amounts than what are actually collected. This possibility may tempt the vicious propensities of unscrupulous men to make such entries and misappropriate the difference. It seems therefore desirable to introduce in the matter of writing up receipts, carbon-paper system as in Railway Companies, Post Offices and also in some commercial firms. The Permit Books need not then be maintained in counterfoils. Two copies of receipts will be prepared at one and the same time, issuing one to the consignee as the receipt and retaining the other as an office copy. The two copies thus prepared at once with a piece of carbon paper between them will bear the same machine numbers. This procedure minimises to a very great extent the chances for fraudulent practice, while

A good suggestion
M
4/4

(164

the clerical labor and time now involved are reduced by half.

Moreover, the progressive totals of the Octroi duty collected each day, should be entered on each receipt as it is written up. This method dispenses on the one hand with the necessity of totalling the collections of each day, on a separate paper that evening, and affords on the other the facility for officers inspecting Ookads to check the balance of cash in the hands of the Mutsaddi at any time of the day as also prevent any malpractice in writing different amounts on the original and copy which but for this safe-guard could easily be done. The progressive totals of collections for each day entered on receipts as they are written up, also discourage to a certain extent the temptation to tamper with the figures showing collections on previous receipts as such a course leads to many more corrections than otherwise necessary and thus arouse suspicion.

A desirable procedure

M 14/4

C. Forms.

6 At the end of each day the abstract of each counterfoil of the Permit Book is entered in these C. Forms (in counterfoils) which are also printed, machine numbered and bound into books containing 100 leaves each. The collections are remitted by the Ookads, through this book to the Octroi Head Office, where the original C Form and the collections are taken by the accountant endorsing his acknowledgment on the counterfoil, which is returned to the Ookad. The collections are then red in the Octroi Office Cash Book.

(105

Triplicate Pass Books.

7 These are printed and machine numbered. When duty recoverable in the several Ookads and in the Railway Platform Ookad exceeds the limit mentioned in the margin of para 3 supra, entries will be made in this book. The third foil is given to the consignee and the second to the escort and both are sent to the Head Office. Then, the consignment will be entered in the consignment Register and the second foil returned for file to the Ookad, noting on the back of the foil the connected serial number of the consignment register, under the signature of the Octroi Inspector. It is suggested that carbon-paper system may, with advantage, be introduced in this case as well for reasons stated in para 5 supra.

Lavana Register.

8 This is a printed Register maintained in the Ookads containing the details found in the triplicate pass books. The maintenance of this Register is therefore redundant and may be discontinued.

Baramatha Register.

9 Consignments arriving at the city but intended for exportation will be served with a Bahadari and the issue of Bahadaris forms part of the duty of the mutsaddi at the first Ookad through which consignments pass. The Bahadari is intended to shew that the consignment left intact the limits of the town. The results of watch kept over such exportation will be entered in this Register.

(106

OCTROI OFFICE.

Permit Books.

10 These are printed, machine numbered and in counterfoil forms. All the duties recovered in the office will be entered both in the original and in the counterfoil the former serving as a receipt to the consignee. These books may also be printed and used as suggested in connection with the Ookad permit books.

Consignment Register.-

Consignments sent by the several Ookads to the Octroi Office for disposal as well as those that are presented at the Office, are entered in this Register withé the required details showing in each case, the nature of disposal whether by recovery of duty or by issue of Rahadari, according to circumstances.

Rahadari -

12 These are printed, machine numbered, and in counterfoil forms. The rate is an anna for each consignment intended for exportation. The carbon paper system answers well in this case also

Storage Receipts.

13 These are issued for recovery of storage fees as per marginally noted scale. These rates may in passing be stated to be very light and would bear enhancement

Cash Book

14 These are printed and machine numbered. All remittances made by the several every day through the C. form as

I a as [illegible]

Betel leaves [illegible]

Green [illegible] [illegible]

Dry [illegible] - 24 [illegible] -

Timber [illegible]

[illegible]

[illegible]

Piece goods [illegible]

[illegible]

Piece [illegible]

[illegible]

Sugar [illegible]

[illegible]

well as collections in the office are entered serially in the cash book and totalled up. Two Cash Books are maintained one in Canarese and another in English both forming exact translations of each other. The maintenance of one Cash Book in Canarese seems to serve the purpose. The maintenance of the other Cash Book is therefore unnecessary and may with advantage be dispensed with.

Remittance Register.

15 This is also printed machine numbered and in counterfoil. Daily remittances from the Octroi Office to the Collection Office Treasury are entered in the Register and sent with a Chellan or an Irsalpatti. The Shroff in the Collection Office acknowledges the amount both in the counterfoil and in the original, retaining the latter as office record and returning the former to the Octroi Office. When the fool is returned to the collection office there is no necessity for an additional Chalan or Irsalpatti. The requisite details may well be given in the fool and counterfoil themselves

License Account.

16 Merchants dealing in betel, tobacco etc., are required to pay an annual license amount, on recovery of which the Office issues a receipt from printed receipt book which is maintained in counter oil. But the receipts are subsequently ask from the merchants pasted on to connected counterfoils in the office pt book and licenses are then d, the conditions to be obse[illegible] rchants being set forth on the license. less laborious procedure will be to maintain

the license forms themselves in counterfoil, and issue them directly on recovery of the tax.

Except the register showing the actual collections, no demand register showing arrears at the beginning of the official year is maintained.

There should be a regular Demand Register showing the merchants in the City required to pay the license amount. This list should be supplemented by the names of new merchants, and reduced by those who gave up the trade as reported by the out door officers in their monthly returns. The Demand Register should be got ready by the beginning of the official year, by copying down the names of the license holders of the previous year, omitting those of the license holders who closed their shops with a note to that effect in the previous Demand Register and adding those who opened new ones. This register will furnish the correct demand so that it will, if always kept posted upto date, afford all the information necessary for collection of arrears by means of co-ercive measures or otherwise before the end of the year to which the tax relates.

Refunds of Octroi.

17 Refunds of Octroi duty are made to consignees on such imported consignments or such portions of them as are exported to out stations. It was not possible for the auditors to check the correctness of terfoils of permits issued during the

the license forms themselves in counter-foil, and issue them directly on recovery of the tax.

Except the register showing the actual collections, no demand register showing arrears at the beginning of the official year is maintained.

There should be a regular Demand Register showing the merchants in the City required to pay the license amount. This list should be supplemented by the names of new merchants, and reduced by those who gave up the trade as reported by the out door officers in their monthly returns. The Demand Register should be got ready by the beginning of the official year, by copying down the names of the license holders of the previous year, omitting those of the license holders who closed their shops with a note to that effect in the previous Demand Register and adding those who opened new ones. This register will furnish the correct demand so that it will, if always kept posted upto date, afford all the information necessary for collection of arrears by means of co-ercive measures or otherwise before the end of the year to which the tax relates.

Refunds of Octroi.

17 Refunds of Octroi duty are made to consignees on such imported consignments or such portions of them as are exported to out stations. It was not possible for the auditors to check the correctness of

terfoils of permits issued during the

years 1902-1903 to 1907-08 with the connected original permits produced with the claim for the refund of duty, as they were stated to have been sent to the Comptroller with the monthly accounts. Only permits relating to year 1908-09 were furnished and they were subjected to scrutiny and found correct. A register of refunds showing all the necessary details should be maintained for facility of reference and check.

But why were they not obtained from the Comptroller's office? This might have been easily done. JM 14/4

Other Irregularities.

18 Clerical mistakes are noticed here and there in the office English Cash Book which only shew that the entries therein are not made as transactions occur, but only copied from the Canarese Cash Book. As already suggested in para 14 supra, the maintenance of the Cash Book in English should be dispensed with and the entries made in the Canarese Cash Book as transactions occur.

Supervision.

19 The registers are all kept in printed forms, and the entries are all made therein with care. Yet the glaring defect noticed in them was that not one of these bears ~~any~~ evidence of having been checked by the Collector, who is in charge of the Octroi Collections or by the Vice President. The head of the Octroi Office is the Octroi Inspector drawing a pay of Rs.20+15. Moreover, the Octroi Inspector is, by his very designation, expected

to do out-door work during the greater part of the day. It is not also proper that a department which yields an annual revenue of Rs.88,000/- should be left entirely to the care of a subordinate on Rs. 30+15. The Collector frequently and the Vice President at least monthly should pay visits to the Octroi Office, and note the results of their visits in the several registers.

I entirely agree
JM
14/4

Challan System.

20 According to the practice now in vogue the consignee gives oral information to the Mutsaddy, as to the nature and quantity of the consignment and the Mutsaddi after satisfying himself as far as possible, of the truth of the consignee's statement calculates the duty leviable, and arranges for recovery of it. In some cases, when numbers of carts are presented at the office, the office cannot possibly count the contents of each cart. It can only make a test-count as far as may be considered necessary in each case In order to make the consignee feel his responsibility to state correctly the nature and quantity of the consignment, it would be better to introduce the challan system, whereby the consignee will be required to declare in writing the nature and quantity of the consignment thus exposing him to risk, and discouraging him thereby to state what he knows to be untrue.

will be workable if the majority of the men concerned are literate
JJL
14/4

(111

Inspection and Out-door Work.

2/ The Octroi Inspector is expected to make visits to the Ookads and scrutinise the work of the Mutsaddis. But no Inspection book is maintained in the Ookads where the record of his observations is made. Moreover only the Octroi Inspector is authorised to recover duty on consignments transferred from the several Ookads, and from the Railway Platform Ookad in case the duty leviable exceeds the prescribed limits. He has thus to remain in his office whole-time to facilitate recoveries to be made by him without inconveniencing the consignees. It does not appear therefore possible for him to attend to both Inspection of ~~11~~ Ookads and Office work. It is desirable to ~~xxxx~~ give the Octroi Inspector ~~two~~ two Assistants so that the inspection and office work may both be carried on satisfactorily.

The Inspector or one of his Assistants may, while he is in an Ookad, collect as in the Civil and Military Station, the Octroi duty on all goods imported and admit ~~xx xxx~~ the goods into the Octroi limits. This will not only reduce labour in office work but also avoids as far as possible, the inconvenience to travellers in having to go to the office to pay the duty.

There are 8 Railway Bygasties (itinerant watchers) intended to detect smuggling but it is understood that 5 of them are employed in the office evidently to supplement the office establishment to cope with the heavy

Perhaps a [illegible] 14/4

(112

work of the Office. It is therefore apparent that sufficient check against smuggling is not maintained. The strength of the office establishment is only 3 whose sole duty should be to keep the registers, accounts and records complete and free from error. The transactions being very heavy, it does not appear possible for the present establishment to perform this legitimate duty of theirs satisfactorily.

It is not therefore advisable to entrust, as at present, the duty of collection and remittance also to this establishment. Moreover the members of the establishment have not furnished any security. Hence it is necessary that the office establishment should be further strengthened, so that the 5 Bygasties may be set free to perform their legitimate duty, without prejudice to the Office work.

Securities.

22 Though almost all the officials in the department deal in money, none of them has furnished any security whatever. A scale of security amounts for the several Ookads should be fixed and arrangements made to recover adequate security from all those that deal in money including mutsaddies at Ookads.

I have already reported this irregularity & I have passed orders but yet things are going on in the same way. There is no [illegible] State [illegible]
4/4

Timber Account.

23 The levy of Octroi duty on timber and other articles was sanctioned by Government in Proceedings No.4251/L.A.194-94 dated 27th September 1899 and introduced into

the City of Bangalore from the 1st January 1900. According to bye law 7, duty should be recovered on every consignment of dutiable articles before it is removed by the owner into the city unless it is exported then and there or kept under bond at the Koti for subsequent exportation. This rule was not enforced in the case of timber. On the representation made by the merchants, it was agreed to recover duty on the quantity actually sold as per their accounts. The unit of Octroi taxation on timber is cubic foot. This makes it necessary for the merchants to keep accounts of import, sale and export also by cubic foot. But they are in the habit of furnishing accounts by the number of logs in case of imports and exports and in cubic foot in case of sale. It is very easy for the merchants to keep accounts of timber by cubic foot as they purchase their logs mostly in Government Depots and get invoices showing the numbers and measurement of the logs they purchase. Maintenance of such accounts should be insisted upon. If not, it is not possible to ascertain for purposes of levying the Octroi duty the correct quantity sold locally with reference to the quantity unsold or exported; and this state of things allows undetected entries, in the accounts of merchants of smaller quantity as sold than that actually sold; and may thus make the Octroi revenue to suffer.

It is however understood that the Municipality has recognised this dangerous

situation and taken steps to rectify matters by insisting on the merchants to supply accounts by cubic feet in both the cases of imports and sales.

24 In order to minimise as far as possible, labour and time involved in recording in registers and accounts the frequent payments of duty on imports, it is suggested for consideration that, as in the Punjab, the Municipality may, for recovery of Octroi duty enter into a composition with well-known persons or traders who, in the opinion of the Municipality, usually import very largely dutiable goods, and may be trusted not to abuse the concessions. The period of composition may not at a time exceed one year, and the composition may be cancelled at the option of the Municipality. Under this system, the merchant permitted to compound will have to be supplied with printed books of free passes in the accompanying form in counterfoil. When the dutiable goods are brought within the limits of the Municipality, he will fill up a pass and send it to the Ookad concerned. The Ookad Mutsaddy who must be supplied with the names of persons permitted to compound, will see that the pass is issued by such person only, verify the correctness of the entry in the pass of the quantity of goods actually imported and fill the certificate of this verification and the coupon on the pass. The coupon will be torn off and delivered to to the person who presents the pass and the goods admitted into the Minicipal limits.

The Mutsaddi will then send the pass with his cash box to the Octroi office for record in a separate file opened for each compounder. Export passes may also likewise be printed, Mutatis Mutandis and furnished to the compounders for use similarly. The Ookad Mutsaddi and the Octroi Office will deal with these passes also, as in the case of imports. A reasonable security should be furnished by the compounder, and the duty leviable recovered by the Municipality every month. This system is authorised by Section 80 of the Mysore Municipal Regulations VII of 1906 in the case of mercantile firms and public bodies, and may therefore be adopted.

Security Deposits.

25 A statement of the security deposits of the Octroi department was furnished by the Municipality to the auditors. The scale fixing the limit of deposit amount for each official in the department was not furnished, nor a list of officials in the Department dealing in money.

A sum of Rs.470/- was recovered in cash from 11 officials of the Department and Rs.391-12-1 being the arrears of pay of 5 officials was withheld from payment, so that when the arrears reached the limit of security required, it could be drawn from the Treasury and credited to Deposits. The dates of credit as noted in the statement were verified with the Cash Book and found to be correct.

A sum of Rs.420/- was drawn from the Treasury by cheque in favour of the President on several dates for purpose of refunding it to the parties concerned. Dates of refund are noted against items amounting to Rs.360/- while against the balance of Rs.60/- representing the deposit by Ramanna, Shroff, the remark "Information of not available" is endorsed.

The balance of Rs.50/- lapsed on 30th June 1906. Of the sum of Rs.391-12-1 adverted to above, Rs.140/- was deposited in Savings Bank Account No.5796 dated 25th January 1906 in the name of Shroff Ramiah (now in the Collector's office) and the rest Rs.251-12-1 is reported to have been refunded to the parties concerned, In the result therefore no person has actually furnished any security

Officer in charge of Audit.

8 4 12

Municipality

No

Number

Counterfoil of Composition pass

of Cases / parcels

Municipality

Book No

Number

Composition pass

Please pass x packages containing

Valued at

and weighing

Dated

Signature

Book No

Number

Composition pass

Coupon

[To be returned to the importer.]

Certified that the following goods have been passed into the Municipality through my Cohad

Certified that I have inspected the goods and that only the following have passed through my cohat on this pass

Dated

Signature of Cohad

Mutsaddy.

191

Nature of goods

Dated

Signature of Cohad

VI (118

Audit report on the

Excess Water Account.

to end of June 09

Excess water charges are now levied quarterly at 12 annas for every 1000 gallons or fraction thereof used in excess of the authorised allowance.

2 With regard to this account, the following procedure is followed in the Municipal Office.

The bills that are received from the Executive Engineer, Water Supply and Stores Division for excess water charges, are distributed to the Shanbogues of the respective Divisions for purposes of collection. On recovery of the amount the charge receipt for the money is endorsed by the Shanbogues on the bills which will then be handed over as receipts to the payers.

3 Demand Register Regular one for two or three Divisions, according to convenience, are maintained shewing the Demand as per bills and recoveries as per collections. This register does not bear any evidence of having been checked or scrutinised by anybody.

4 A cash book where all the collections are entered day by day, and a Remittance Register through which they are remitted to Treasury to the credit of the Public Works Department, are also kept.

A copy of the Cash Book containing the recoveries are sent monthly to the Executive Engineer, Water Supply and Stores Division, who makes the necessary entries in the collection column of the Collection and Balance Register maintained in office. In order to ensure correct

[illegible] of the [illegible], [illegible] and [illegible] regulations. It is essential to a [illegible] of cases in the [illegible] that [illegible] [illegible] to the [illegible], [illegible] [illegible] by the [illegible] [illegible] with [illegible] for the [illegible] [illegible] [illegible]. It was [illegible] that, while [illegible], only [illegible] of cases [illegible] to [illegible], [illegible] of [illegible] in the case of [illegible] of [illegible] [illegible], [illegible] are [illegible] [illegible] [illegible] to the [illegible]. This [illegible] [illegible] [illegible]. However, even in cases where the [illegible] of [illegible] are [illegible] to both [illegible], [illegible] [illegible] found to be [illegible] [illegible] of the [illegible] [illegible] [illegible] [illegible] have to pay [illegible] [illegible] [illegible], and [illegible] [illegible] [illegible] [illegible] to a [illegible] [illegible]. It is not therefore possible to [illegible] [illegible], on behalf of [illegible] particular [illegible] or [illegible] particular [illegible], a [illegible] [illegible] [illegible] [illegible]. It would be better if the [illegible] [illegible] the [illegible] [illegible] [illegible] [illegible] [illegible] to the [illegible] [illegible] [illegible].

In the [illegible] [illegible], a [illegible] [illegible] of [illegible] in [illegible] [illegible], [illegible] [illegible] with a [illegible] [illegible] in the [illegible], and it [illegible] [illegible] to find [illegible] the [illegible] [illegible] [illegible] for [illegible] [illegible] to the [illegible] [illegible] [illegible].

The following [illegible] [illegible] [illegible] by the [illegible] [illegible] [illegible] for [illegible] of the [illegible].

[illegible] [illegible] [illegible] [illegible] [

(120

Bill Books.

These are printed, serially numbered maintained in counterfoil forms. Bills prepared with reference to the metre ings recorded by Inspectors. The originals are removed from the books and forwarded monthly or quarterly, as the case may be to the Municipal Office, Bangalore City, for purposes of collection. A reference to the counterfoils of these bill books should that bills were not prepared and forwarded to the Municipal Office monthly or quarterly as the demand fell due ~~as required in para 22 of the Municipal Regulations~~, but for several months or quarters at a time. It is possible that during the interval between the period when the demand falls due and that when steps are taken to recover it, either the responsible occupants might ~~leave~~ have left the houses or even the station. Even if ~~other~~ an occupant continues to live in the same house, he may find it impracticable to pay up the previous arrears also.

To facilitate recovery, it is essential that bills are prepared by the end of the month following the quarter for which the charges become due and presented within the first week of the succeeding month.

This is very necessary of loss + confusion on account to be avoided 14/11

Demand, Collection and Balance Register.

The Demand, Collection and Balance ster is maintained in manuscript show- the names of house owners with their reases, the amount of house tax as well the free allowance of water in gallons

(21

excess water consumed, the demand on ac-
t thereof, the recoveries made and the
ce at the close of each year. From
monthly statement received from the
cipal Office, postings are made in the
collection column and the balance at the end
of each year, is arrived.

Amount written off.

9 The president of the Bangalore City Municipality Council in his letter No.308 dated 7th May 1908 submitted to Government a statement of outstandings for the period from 1897 to 30th June 1907 amounting to Rs.17,860-4-0 on account of charges for water consumed by house service connections in the city in excess of free allowance, and recommended that the whole of the arrears amounting on the date of the recommendation to Rs.15,461-4-0 out of the above demand may be ordered to be written off the accounts. Government recognising the great hardship to which the owners of houses would be put if they should be called upon to pay the accumulated arrears of a series of years a great part of which was probably recoverable from previous tenants and could have been so recovered if bills were presented in time, were pleased to sanction the recommendation in their order No. [illegible] Out of the amount thus remitted, a sum of Rs.838-3-0 was collected before end of June 1909. Uncollected bills for the balance of Rs.14,623-1-0 are not forthcoming. Either amount should have therefore been collected fully since July 1909 or the bills not carefully preserved. If former,

[illegible]

In the absence of the bills [illegible] proper account are maintained

The collecting staff is held responsible for producing every receipt pointing out credit for its amount. M 14/4

the recommendation for the remission was not apparently made after due scrutiny. If latter, no care was bestowed to secure properly even such important records as bills exchangeable for money.

10 In view of the above remission and as the Collector of Bangalore City Municipality stated that the records prior to the year 1906-07, were not also available for audit, the accounts for only two years 1907-08 and 1908-09 could be audited, and this was done.

As stated above the non-production of the receipts for the bills written off since 1897 is almost conclusive proof of large amounts of money having been embezzled. M 14/4

11 The registers maintained in the Municipal Office were not in such a condition as would facilitate a speedy audit of the accounts. But the Demand, Collection and Balance Registers for the years 1907-08 and 1908-09 obtained from the Water Supply and Stores Division were of great use for the audit. The postings in the collection column of the register were checked with the credits in the Cash Book of the excess water account maintained in the Municipal Office, and the results are shown in statements A and B accompanying

Statement A. Shows items credited in the Cash Book but not posted against the respective demands in the registers.

Statement B. Shows items forming the differences between the postings in the Demand Collection and Balance Register and the credits in the Cash Book.

12 Only 71 uncollected bills were produced for audit. Out of these, 61 amounting to Rs.344-12-0 (Vide Statement C) related to the demand that fell due between June 09 and July 09 and the other ten bills amounting to Rs 92 6 related to the quarter ended June 09 and accordingly fell ~~quarter ended June 1909 and accordingly fell~~ due after June 1909.

But the arrears shown in the Demand Register as outstanding on the 30th of June 1909 for the two years ended June 1909 was Rs.7,438-8-0. This shows that the difference between Rs.7,438-8-0 and Rs.344-12-0 or Rs.7,093-12-0 must have been collected and credited to Treasury during the interval from 1st July 1909.

13 Government in their No.917-6202 dated 18th September 1908, in view to secure prompt recovery of the charge for consumption of water used in excess of the authorised allowance, ordered that, in cases where bills for the charge are not fully adjusted within 15 days after presentation of the bills, Water Connection should be cut off. If this procedure had been strictly followed, there would have been no reason why the arrears for the two years 1907-08 and 1908-09 should be such a large sum as Rs.7,438-8-0 on the 30th June 1909. It is desirable that like the electrical department, the water supply Division which has got a large number of Inspectors and Inspectors should do the Collection work themselves and the municipality have nothing to do with it. If the municipality have to collect this charge it should maintain a complete set of accounts beginning with Demand Collection and Balance Register and ending with bills

Officer in charge of the Audit.

8 4.12

Statement A — Items of Cadets in the Cash Book not appearing in the Demand Register

Date	Name	Period	Amount		
23 8	Srinivasa Rao	sept 07	4	8	–
			–	12	–
		30 6 0	1	8	–
3	Mr Krishna Rao	07	–	12	–
1	amiah	June 07	–	12	–
			7	8	–
1	Venkatappa	Sept 07	1	8	–
25 2 08	ama Rao	Sept 07 12	12	12	–
21 08			3	–	–
5 5	Venkata Subbia	30 6 07 08	6	–	–
5 8	arappa	08	–	12	
3 5 08	Veeraswamy Mudliar	30 7 July 31 7 Aug 07	9	–	–
08	Rama Rao	31 3 08	8	–	–
6 08	Gandigay Papanna	July 45	2	4	–
0	Osman Khan	June 07	1	8	
08	v Holkuter	June 07	75	–	–
08	Kenchveerappa	June 08	7	8	–
28 10 08	Settappa	August 0	–	12	–
10 08	v Holland	30 9 08	63	–	–
08	Chickmutianna manamma	30 6 08	1	8	–
08	Supt & Mr Gulo B School	30 9 08	3	–	–
12 08	Padamanabiah	August 4	2	4	–
2 09	Mr V Subba Rao	Sept 07 30/08 30	9	12	–
5 09	Yacoob Sab	30 9 08		12	–
5 09	G S Chakravartiu	31 3 09	1	12	–
– 09	Anandatheverthu Rao	31 3 09	3	–	–
~~– 09~~	~~Mr Krishna Rao~~	~~June 08~~		~~12~~	~~–~~
5 09	Venkata Munnamma	June 08		12	–
		31 3 09	2	4	–
	Total		31	12	–

24 3 12

Statement showing the difference between the Municipality Carry forward Account on the Demand Register and the credits in the Cash Books

Year	Date	As per Demand Register: Name	Amount			Month	As per Cash Book: Amount			Date
			6			6	6			8
12		Ananda Rao Jail Road	96	8	-	April 08	108	-	-	4 4 08
23		H Chokanna I G Road	33	-	-	Feb 09	40	-	-	8 2 09
27		M S Narayan Rao. Chamarajpet	2	4	-	Nov 08	3	-	-	24 11 08
31		B Raganathan Rao do	9	12	-	Dec 07	12	-	-	14 12 07
40		A Ramaswamy Mudl Jail	-	12	-	Oct 08	12	-	-	19 10 08
12		G. V. Vaidyanathan Iyer Anjanaya Road	6	-	-	Dec 08	6	12	-	19 12 08
16		A Mallappa, Police Station Road	4	8	-	Oct 08	2	4	-	20 10 08
		Total	150	12	-		186	-	-	

24 8 12

VII

The Bangalore City Municipality.

Report on the audit of the Cattle Pound Accounts for the seven years ended June 1909.

... .

The rates of fees levied on cattle impounded are those prescribed in section 8 of the Cattle Trespass Act I of 1871.

2. Feeding charges recovered are those reported to Government in the President's No.101 of the 8th September 1893.

3. The annual revenue from this source ranged from Rs.216 to 291 during the period to which the audit relates.

4. The establishment employed in this connection consists of a Poundkeeper on Rs.8/- and a watchman on Rs.6 per mensem, so that the net income from the Pound ranged from Rs.48 to 123 per annum during the seven years.

5. The accounts and registers kept for this source of revenue are

(1) Receipt book of cattle admissions
(2) Pound keeper's register
(3) Remittance Registers
(4) Receipt book of cattle releases

6. The following books for the period to the dates noted against each not furnished for audit, as they

were

were stated to be not available.

This is unsatisfactory - JM 14/4

Receipt book of cattle admission - 29th May 1905.

Poundkeeper's register, 6th May 1906

Remittance Register, 8th January 1906

Receipt book of cattle release, April 1905.

7. All the above books were thus available for 1906-07 and subsequent years. The accounts for only three years ended June 1909 could therefore be audited, and this was done.

Receipt books of cattle admission. 2

8. These are receipts in counterfoils printed and bound into books. These counterfoils purport to be those of receipts given to parties impounding cattle. The counterfoils shew the party impounding, the number and description of animals impounded, and the date of impounding over the initials of the Poundkeeper. The receipts do not bear consecutive numbers in print, nor do the books contain the same number of receipts in each. No counterfoils of receipts were forthcoming in the case of many entries in the Poundkeeper's register, e.g., No counterfoils are traceable for items, serial numbers 1 to 4 in the Poundkeeper's Register for July 1906. This only goes to shew that receipts were not invariably given and that the

This leaves a large loophole for dishonest practices JM 14/4

the procedure left room for unscrupulous men to emit with impunity, in the Pound Register cattle impounded for which no receipt was given.

Yes as people who brought many cattle could not have been of the class who would insist on having a receipt in the proper form

9. No counterfoils of receipts were forthcoming for the following periods

(1) From 26th May '97 to 2nd September 1907.

(2) From 25th November 1907 to 3rd March 1908.

(3) From serial No. 29 as per pound-keeper's register for May 1908, to 76 in September 1908.

10. Counterfoil of receipt No.352 which is missing and which must relate to the period between the 18th and 25th May 1907(because these are the dates of previous and subsequent counterfoils) is blank and it is not known whether the receipt was at all issued on admission of any cattle, if so, how many and of what description wereadmitted and how much fee was realised on release.

Poundkeeper's register.

11. This register is intended to furnish all the information required by Section 8 of the Cattle Trespass Act I of 1871. But the columns for remittance entries are blank, and the signature of the man who secures the release of cattle has not in most cases been taken as required by Section 13

of

(121

of the Act.

12. The registers for the following periods were not available.

(1) From 24th October 1907 to 8th May 1907.

(2) From 25th December 1907 to 5th January 1908.

(3) From 19th March 1909 to 27th March 1909.

13. Statement A appended is of cases in which entries of cattle for which counterfoils of receipts issued on admission are forthcoming, were either not found in the register, or were different from the entries in the counterfoils of these receipts, entailing a loss of Rs 6 6— N.G. (1) No entry is found in the register in respect of counterfoil of receipt No. 321 purporting to have been issued on the 11th April 1907 for one calf impounded:

(2) Against a goat entered on the 12th July 1906 as serial No. 38 in the Register, a counterfoil of receipt purporting to have been issued for a cow is traceable.

(3) Against 4 goats entered in the Register as serial Nos. 48 to 51 on the 21st April 1907, counterfoil of receipt No.328 purporting to have been issued on the same date for 8 goats is traceable.

Cases apparently of money realized but not credited M 14/4

Remittance Register.

14. This register is intended to shew daily

(105

daily remittances, to the collection office, of recoveries on account of realisations from cattle pound. The register shows also cattle on hand the previous day and those admitted during the day, besides recoveries of fines etc. in the case of those released. The collections shewn in the Register has been duly acknowledged by the shroff. The remittance of collections is however found to have been regularly made.

15. Feeding charges remitted on the 8th May 1908 (Remittance No.180) work up to [illegible]-11-0 as per correct total of details, but a sum of annas thirteen is shown as total and remitted. Shroff Ramaiya has also acknowledged annas thirteen. This is rather significant as more thanwhat, if the accounts were true, was actually received has been remitted. This could be possible only when the Poundkeeper has more money with him and it is not possible to believe that one could ~~wantously~~ wantonly pay more than what he has really got. This throws a suspicion on the correctness of the accounts themselves.

Yes, short remittance maybe due to loss of a part of the money in hand but excess is a certain indication of great laxity, in the case it shows that part of the money received by this man was (probably systematically) kept out of account and it appeared [illegible] 14/4

Auction lists.

16. Auction lists of impounded cattle sold were not produced for audit The Collector stated on the 3rd February 1912 that the sale lists of impounded animals cannot

(1:31

cannot be furnished immediately, as they are not filed separately. On confirmation of the sale, the records used to be filed with the Miscellaneous papers. They will be searched and sent."

This leaves an unexamined loop hole for fraud which was perhaps not ~~neglected~~ unwittingly by the men but the auditors could not avail indefinitely - the non-production of these records relating to purely casually receipts is significant as the claims from their nature are susceptible of misappropriation

VL
1/4

Receipt book of cattle release 7.

17. Counterfoils of these receipts show the amount recovered on account of fines etc., the date of recovery from whom recovered, and on what account. The counterfoils bear the initials of the Poundkeeper These are found to correspond with the release entries in the Poundkeeper's register and the Remittance Register.

18. **Conclusion.**

A perusal of the above will show

(1) that some records were not produced for audit.

(2) that no receipts were regularly issued for cattle impounded,

(3) that, sometimes, the Poundkeeper issued receipts for animals impounded without entering them in the Poundkeeper's register or entering either a less number of -- animals or misnaming them as belonging to a class liable to less fees.

(The loss of revenue on this account comes up to Rs. 6 6 0 as per statement A appended)

(4) that the poundkeeper and did not keep his register written up completely nor perhaps from day to day.

(7)

19. The poundkeeper's register bears generally no evidence of the collector or other responsible officer having checked the entries therein, or of the collection office having exercised any scrutiny over the accounts kept by the poundkeeper. Frequent and surprise visits to the Pound at intervals by the responsible officers of the Municipality and check of a few entries taken at random from the Poundkeeper's register by reference to counterfoils of receipts given to impounders and releasers of cattle, remittance register, and the actual number and description of cattle in the Pound at the time, will conduce to minimise the chances of loss referred to above, while a monthly scrutiny, by the collection office, of the accounts kept by the Poundkeeper will fasilitate the prompt rectification of errors or omissions and irregularities in entries and procedure. The necessity for such verification and periodical examination of accounts cannot therefore be overrated.

It is the same sad story all over. No control or supervision — poorly paid subordinates being exposed to great temptation & generally succumbing to it — M 14/4

7

Officer in charge of the Audit.

8 4 12

Bangalore City Municipality — Statement A

Showing cases in which entries of cattle for which counterfoils of receipts issued on admission are forthcoming are not found in the Pound Keepers Register or if found, are different from those in the Counterfoils of the receipts —

Date of admission	As per Counterfoils of receipt issued					As per pound Keepers Register					Difference	Name of person who made or omitted the entries in the Register	Remarks.
	Number	Cattle		Prescribed rate	Amount	Serial No.	Cattle		Prescribed rate	Amount	6 - 11		
		No	Description				No	Description					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
				R. a.	R. a.				R. a.	R. a.	R. a.		
8-7-06	5 & 7	2	calves	2	4	16	1	calf	2	2	2	6 Venkatachariah	
12-7-06	15	1	Cow	4	4	38	1	goat	1	1	3	— do —	6 is apparently no entrant in the Counterfoil.
19-7-06	27	4	goats	1	4	695	3	— do —	1	3	1	— do —	
— do	28	1	Cow	4	4						4	—	Counterfoil is written up by Venkatachariah
2-9-06	85	1	Ass	2	2						2		number not mentioned, one is presumed. — do —
17-12-06	174	3	Calves	2	6	688 & 689	2	Calves	2	4	2	— do —	
— do —	176	2	— do —	2	4						4	— do —	
20-12-06	184	1	goat	1	1						1	— do —	
25-12-06	190	1	Ass	2	2						2	— do —	
29-12-06	198	4	Asses	2	8	1854	2	Asses	2	4	4	— do —	
30-[illegible]	[illegible]	1	Calf	2	2						2	— do —	
— do —	203	2	Asses	2	4						4	— do —	
31-12-06	205	1	goat	1	1						1	— do —	
— do —	206	1	Cow	4	4						4	— do —	
1-1-07	207	1	Ass	2	2						2	— do —	
5-1-07	211	1	Calf	2	2						2		
		1	horse	4	4	20	1	horse	4	4		— do —	
9-1-07	219	1	Cow	4	4						4	— do —	
11-1-07	221	1	— do —										

30-1-07	234	2	Calves	-	2	-	4	74	1	Calf	-	2	-	2	-	2	—do—
16-2-07	250	1	Calf	-	2	-	2	-	-	-	-	-	-	-	-	2	—do—
10-3-07	276	2	Goats		1		4	-	-	-	-	-	-	-	-	4	—do—
		2	Kids														
25-3-07	306	6	Animals (Bullocks)	-	4	1	4	87, 88	2	Cows	-	4	-	8	-	12	—do—
11-4-07	321	1	Calf	-	2	-	2	-	-	-	-	-	-	-	-	2	—do—
21-4-07	328	8	Goats	-	1	-	8	4, 5, 57	4	Goats	-	1	-	4	-	4	—do—
25-4-07	331	2	Cows	-	4	-	8	66	1	Cow	-	4	-	4	-	4	—do—
4-5-07	339	1	Bullock	-	4	-	4	3	1	Calf	-	2	-	2	-	2	—do—
18-5-07	350	2	Cows	-	4	-	8	25, 26	2	Cows	-	4	-	8	-		
		2	Calves	-	2	-	4	27	1	Calf	-	2	-	2	-	2	—do—
25-5-07	354	8 (not fed)	Cows	-	4	-	8	-	-	-	-	-	-	-	-	8	—do—
26-12-06	261	1	Cow	-	4	-	4	58	1	Cow	-	4	-	-	-	4	Handfed milkers
		1	Calf	-	2	-	2	59	1	Calf	-	2	-	2	-	-	—do—
			Total	-	9	8	-	-	-	-	-	-	3	2	6	6	
				7	7		5	3	10		7		7		7		10

B. These are presumed to be Cows as 2 Cows are entered in the Pound Keepers Register against these five

A It is presumed that two Cows at least must have been admitted as the plural of Cow (ते गाई) is used in the Counterfoil.

No fine is passed for the Cow though it is entered in the Pound Keepers Register.

25.3.12

7099 22.5.12
L.4.2699

VIII

The Bangalore City Municipality.

Report on the audit of accounts relating to the Animal and Vehicle Licenses for the seven years ended June 1909.

Half yearly taxes as shown below on animals and vehicles in the City were levied with effect from 1st January 1900 under Government Order No.4251/L.F. 194-94 of the 27th September 1899

		Rs.
(1)	Four wheeled spring carriages drawn by two horses....	9-0-0
(2)	--Do--drawn by a horse, a pair horses less than 13 hands, a bullock or an Ox	4-8-0
(3)	Two wheeled spring carriage drawn by a horse, a mule, a bullock or an ox	3-0-0
(4)	Bicycle or tricycle.	1- 8-0
(5)	Horse more than 13 hands	4-8-0
(6)	Horse not more than 13 hands .	1-8-0
(7)	Elephant	12-0-0
(8)	Camel	6-0-0
(9)	Horse not more than 11 hands	0-8-0
(10)	Bullock or ox	0-8-0
(11)	He-buffalo	0-8-0
(12)	Ass	0-4-0
(13)	Dog...	[illegible]

3. The annual income from [illegible] for [illegible] ed [illegible] ils. [illegible] es [illegible]

included under license

(1035

(2).

the period to which the audit relates.

3. The accounts and Registers maintained in this connection by the collections office are as under:-

I. Counterfoils of licenses issued on recovery of the taxes.

II Remittance Registers

III. Demand Registers .

Counterfoils of Licenses.

4. There are two sets of these counterfoils printed and bound into books, one for licenses for animals and the other for those for vehicles. The counterfoils in most of the books are machine numbered. But the number of the license which a counterfoil is intended to represent is in manuscript. Though each book is apparently intended to contain one hundred licenses, it actually was found to contain from 93 to 105 licenses, e.g.

(1) Book No.2 of vehicle licenses issued for the half year ended 31st December 1904, contains 93 counterfoils.

(2) Book of counterfoils of licenses issued for animals during December 1902 contains 97 counterfoils only

(3) Book No. 1 of licenses issued for vehicles during the half year ended June 1905, contains 101 counterfoils.

(4) Book No. 2 of animal licenses issued

10

This unsatisfactory as it leaves room for doubt whether it is the bunder's fault or whether some sheets were fraudulently abstracted

JR 14/4

issued for the same half year contains 107 counterfoils.

(5) Book No.1 of animal licenses for the half year ended December 1907, contains 125 counterfoils.

5. No book bears any certificate of the number of licenses it contains, nor is any register maintained of the supply issue and return of these books.

This makes frauds on the lines stated against para 4 easy
JN

6. The following counterfoils are found missing -

(1) Licenses Nos. 24 and 55, for the half years ended December 02 and December 1903.

(2) Licenses Nos.4 and 5 for the half year ended December 1902.

(3) License~~s~~/ No. 79 for the half year ended December 1903.

(4) Receipts Nos. 33, 35 and 99 Book No. 3 of vehicle licenses for the half year ended June 1905.

(5) Licenses Nos. 45 to 48, 216, 217 and 345 for the half year ended June 1906.

(6) Receipts Nos.38 and 84 Book No. I of vehicle licenses for the half year ended June 1906.

(7) License No.345 for the same half year.

(8) License No.341 for the half year ended December 1906.

(9) Receipts Nos. 18 and 92 to 100 in book No. II of Vehicle licenses.

11

(121)

(10) License No. 39 for the half year ended June 1907.

(11) Receipt No. 81 in Book No.I of vehicle licenses for the above half year.

(12) Licenses No.s, 321,322, 373 and 370 for the half year ended June 1908

(13) Receipts Nos, 79 in Book No. 2, and 1 and 20 in Book No 2 of vehicle -- licenses.

(14) Licenses Nos.171,173 and 174 for the half year~~s~~ ended 31st December 1908.

(15) Receipt No. 62 Book No. 2 of vehicle licenses for the same half year.

When a counterfoil is not forthcoming there are no means of tracing its exact amount into the accounts & a loophole for fraud thus arises Moreover it is a case of destruction of evidence & it is very difficult to bring home the fraud in such cases

M
14/4

12

7. In the following cases, the receipts are found torn off their counterfoils which are blank.

(a) Receipt No. 99 Book II for animal licenses for the half year ended December 1906.

(b) Receipt No. 97 Book II for Vehicle licenses for the half year ended June 1907.

(c) Receipt No. 125 Book No. I for animal licenses for the half year ended December 1907.

These cases mean and probably do mean fraudulent use of the license & receipt forms & embezzlement of money

M
14/4

8. In a number of cases, too numerous to detail here, the consecutive license numbers are not correctly noted on the counterfoils of the receipts, e.g.,

License

(138

1) License No. 290 for the half year ended June 1905 follows No. 295

2) License No. 125 for the half year ended December 05 follows 127.

3) License No. 350 for the half year ended June 06 follows 353.

4) License No. 24 for the half year ended June 07 follows 26.

5) Manuscript No. 41 is given to two receipts in Book I of vehicle licenses for the half year ended December 1907.

9. Statement A hereto appended is a list of cases in which counterfoils of licenses ~~for posting~~ purporting to have been issued on recovery of the taxes are forthcoming, but in which the ~~corrected~~ connected entries in the Cash Books of the collection office could not be identified. This statement includes also items relating to recoveries as shewn in the Remittance Register, for which neither the counterfoils of licenses are available for check nor are the ~~corrected~~ connected credits identifiable in the Cash Book. The aggregate of the two classes of items is Rs.69-5-2.

These are A clear instance of money collected but not credited

14/4

[illegible] great laxity [illegible]

4

10. Books of counterfoils of licenses issued from January 1903 to June 1904 were not produced for check.

[illegible] what would be [illegible] of these [illegible]

14/4

Remittance Register.

11. These registers show the number and

and date of licensee, the names of persons to whom licenses are issued, their residence, the nature (Four wheeled carriage, bicycle or horse) and amount of tax recevered, and the half years to which it relates. The registers bear in some cases the initials and date by the Shreff only, and in some others, those of the collector, in token apparently of having received the connected remittances. There are also entries in the Remittance Register not voushed for by any.

12 Irregularities noticed are as follow:-

(a) A sum of Rs.4-8-0 has been entered as collected on licenses Nos. 216 and 217 for the half year ended June 1906, though the counterfeils of these licenses are found missing.

(b) License No. 345 for the same half year, of which the counterfoil if found missing has been ertered in the Remittance Register without any amount against the entry.

(c) Against licenses 321,322,375 and 376 of which the counterfeils for the half year ended June 1908 are missing, a sum of Rs.16-8-0 has been credited

(d) Tax collected as per licenses Nos. 155 to 158 drawn in favour of -- Mrs. S. Campbell for the half year -- ended

ended 30th June 1908 amounts to Rs.29; but the Remittance Register which has entries aggregating Rs.39, bears the following remark made in pencil

"The cheque was dishonored in the Bank. The party issued separately cheque for Rs.23. The balance is still due". The sum of Rs.23 is credited in the cash book.

(e) Against licenses Nos. 171,173 and 174 during the half year ended December 1908 of which the counterfoils are not forthcoming, a sum of Rs.19-8-0 is credited as per Remittance Register.

(f) A sum of Rs.6 was recovered as per counterfoils of licenses Nos. 468 to 470 for the half year ended December 1904 from D. Venkattappachetti, and shown in the Remittance Register. But the amount credited in the cash book on the 21st September 1904 is only Rs.5-10-10 (to which figure Rs.6 originally entered in the cash book was corrected under the initials of Mr. Ramachendra Rao the then collector). The total receipts of the day as per cash book includes only Rs.5-10-10.

(g) A sum of Rs.4 collected on the 10th May 1905 from N. Subba Rao on account of licenses Nos.324 and 325 for the half year ended June 1905 is entered in the Remittance Register and the connected

entry

entry in the Cash Book could not be identified. But a like sum credited in the Cash Book as recovered from N. Narasinga Rao on the same date is not found in the Remittance Register.

(h) Another sum of Rs.5-8-0 collected on the 1st July 1904 as per licenses Nos.10 and 11 for the half year ended December 1904 from Chaluvappa could not be traced in the Cash Book while a like sum credited in the cash book on the same date as recovered on account of this tax from Chik Munisamappa is not found in the Remittance Register.

15. No Remittance Register was furnished for the period from 1st July 1902 to 7th February 1904. Thus the medium of check between the counterfoils of receipts and the Cash Book was not furnished. In order to facilitate the audit a Remittance Register for the -- period had to be prepared by the Auditors themselves from Irsalpatties and Cash Books, retarded the audit to some extent.

Demand Registers

14. The only Demand Registers that were produced for audit related to the period from 1st July 1902 to 30th June 1906. These registers ~~to be~~ were intended to show the names of persons from whom the tax is recovered, the animals and vehicles on which the tax is leviable, the

(162

the numbers of licenses taken out, the amount of tax recovered with the date of recovery, and, in case of defaulters, the dates on which the several measures of coercion were taken for recovery.

18. An inspection of these registers shows that an attempt was made in 1902 to set apart, for entry of names (of persons liable to pay the tax) beginning with each letter of the English alphabet, a certain number of pages, and that the attempt was given up.

In the registers, columns intended for entry of dates on which the several measures of coercion are taken are blank. The Collector stated that "no separate register shewing coercive measure taken an the case of defaulters of animal and vehicle taxes is maintained" 17

The Demand Registers shew no item of arrears except the names brought forward from previous registers but it is found that taxes are recovered for previous half years also. This shews that the tax recovered is entered in it and that the name 'Demand Register' is a misnomer. The register is therefore to be rightly called 'Collection Register of tax on animals and vehicles' No reason is shown in the Demand Register for not recovering the tax in certain cases.

[illegible] many [illegible] come to light [illegible] let me have [illegible] for further [illegible] will be given of [illegible] will bring [illegible]

16.

16. It was stated by the collector that "no register of arrears is maintained but the arrears can be ascertained by a reference to the previous years' registers". If these registers are what are now called 'Demand Registers' a reference to them for previous half years shews only whether a particular individual paid the tax or not for these half years. But this does not afford any evidence and extent of his liability The mere fact that a person paid the tax last half year, but did not pay it this half year, does not afford any conclusive evidence of his liability to the tax this half year also. The animal, vehicle or both may have in the meantime been disposed of, and the liability of the person to pay the tax may have also otherwise ceased. This shows clearly that the mere entry or omission of name in the register is no conclusive evidence of any person's liability to pay the tax. In short, no effective scrutiny was, if at all exercised over the demand and arrears of the tax. The collector stated on the 3rd February 1912 that 'the demand of animals and vehicles liable to tax are ascertained by the Shanbogues and the demand fixed' Written reports of outdoor subordinates, on which the demand is to be based are evidently

Very unsatisfactory The laxity must have caused great loss to the municipality

14/c

18

not

not made at all.

17. Statement B hereto appended shows cases in which ~~corrected~~ connected entries in the cash book of recovery of the tax due from the subordinates who draw conveyance allowance and officers of the Municipality are not identifiable. This statement and statement A (para 9) were sent to the Municipal office for explanation but they have not yet been returned

If the Municipal President & his subordinates have themselves evaded taxes it is a serious matter ~~Explanation~~ Information should be called for from the officers concerned at once as to whether they paid or did not pay the taxes. These officers include three successive Dy. Commrs besides Vice President & other officers

18. The officers of the City Municipality employed on outdoor duties were exempt from payment of the tax for one vehicle and one animal, as per by law I 2 (c) approved by the Government in their order No.3947/L.F.317-96 of the 13th September 1900. But the Council subsequently proposed the withdrawal of the exemption in the President's letter No. 54 of the 8th October 1900 addressed to the Government who sanctioned the proposal in their Order~~s~~ No. 7779-1/ L.F.317-96 of the 7th December 1900. It will thus be seen that the officers and subordinates of the Municipality have been not exempted from payment of the tax during the period to which the audit relates This concession was however lately -- sanctioned by Government.

Conclusion.

19. From the above, it will be seen (1) that counterfoils of licenses, remittance~~s~~ registers and demand registers were not completely produced for audit, the reason stated, being that they are

not

~~not completely produced for audit, the reason stated being that they are not traceable.~~

(2) that as the ~~same~~ some counterfoils are either blank or ~~a~~ torn off, it is not possible to say whether ~~corrected~~ cancelled receipts were actually written and issued as licenses, and, if so, how much money was collected on them and from whom .

(3) that the entries in the cash book relating to some counterfoils of licenses issued could not be identified,

(4) that there is no trace of payment of the tax by officers and subordinates of the Municipality who, it is believed could not do without maintaining such animals and vehicles as are liable to the tax,

(5) that the remittance register do not invariably bear the acknowledgment of the shroff for receipt of money, and

(6) that the demand registers are not complete in-as-much as they do not shew the uncollected demand and the coercive measures taken against the defaulters.

(7) There does not appear to be any effective and systematic process of ascertaining from time to time the existence of taxable animals and vehicles within the Municipal limits, for which tax has not yet been paid. The accounts and registers examined bear no evidence of having been seen by the responsible officers of the Municipality except in

some

some cases in which the entries in the Demand Register are initialled by the collector apparently when issuing licenses.

20. In order to maintain a through and upto-date scrutiny over the demand on account of this tax, it is necessary, as in Madras, to require responsible officers to submit by the 20th of the first month of every half year lists (For Form see annexure C) of all persons owing animals and vehicles liable to the tax under Section 59b(ii) of the Municipal Regulation. These lists should give full details and be carefully verified with the register of licenses of the previous half year. The lists should then be sent with a list of omissions, if any, to one of the Councillors of the Division concerned for verification and report. On their return from the councillors duly countersigned, they should be filed and the necessary additions and alterations ~~should be~~ made in them from time to time with reference to the monthly revision lists of outdoor officers showing the new animals and vehicles brought into use during the month. If, in any case, licenses are taken out for animals or vehicles not included in the half yearly or mothly lists, the necessary additions should be made in the half yearly lists under the initials of

The procedure to be adopted may follow the Municipal Accounts manual with such modifications as may be deemed necessary
M
14/4

the

the Vice President. In cases in which the names of persons are found by the councillors to have been rightly omitted from the half yearly list, the reasons for such omission should be given by the Councillors against the entry concerned in the list of omissions. All the numbers of licenses already taken out as shown in the collection Register should be noted against the respective names in the lists. A blank form of application for licenses should then be sent to every person shown in the list who has not already taken out -- licenses, with a request that he may fill up the form in respect of the animals and vehicles owned by him and liable to the tax, and return it to the Municipal Office within a week together with the amount of tax payable by him on account of them and obtain the required licenses. The same procedure should be followed with regard to all persons whose names appear in the subsequent monthly lists. The numbers of all licenses taken out should be noted from time to time in the half yearly lists. This procedure will enable a correct and up to date demand being maintained, and coercive measures for recovery of the tax being taken in time against the defaulters .

Resort to coercive measures gives

the rate payer an opportunity to dispute his liability to pay the tax demanded and the Municipality to correct on the one hand their demand, if necessary, and to ascertain on the other whether the tax is still due or has already been collected through unremitted.

The present demand registers, as they are now called, are not necessary and may be dispensed with.

21. Licenses in each book should bear consecutive numbers in print, and all the books should contain the same number of licenses, say, 100. A certificate should be appended at the beginning of each book as to the number of licenses it contains. All the licenses issued in any half year should bear one series of consecutive numbers which should also be inserted in the certificate. A register -- should be maintained shewing the receipt issued and the date of completion of these books. The books should be filed as soon as all the licenses therein are issued.

22. The accountant in the collection office should verify each remittance with the connected counterfoils of licenses, and see that no amount collected as per counterfoils remains unremitted

unremitted. The collector should at least periodically satisfy himself by checking at random some percentage of ~~of~~ items of collection and entries in the lists, the counterfoils of licenses, and Remittance Registers, that no amount collected remains unremitted, and that in the case of defaulters due coercive measures are taken in time. Such check is at present conspicuous by its absence and there is room for much improvement and increase of revenue in this Department.

Officer in charge
of the Audit.

8 4.12

~~ing cases in which counterfoils of licences purporting~~ (15-0

~~the~~ Re

Licences issued No	Tax recovered from whom	Am	Collector who passed the license (as per initials found on the counterfoil) etc
		Rs a	
			dra Ram
574,			DO
72			DO
158			M G Krishna Ram, Receipts issued amount to Rs 30 but only Rs 22 is credited on 18-2-08 (item 2)
			M G Krishna Ram, Counterfoil Rs 1 8 0 but only 0 8 0 credited on 15 9-08 (item No 20) ~~Counterfoil~~ 0 As per entry ~~in~~ ~~Rs~~ ~~x~~ no counterfoil is available.
232	V	1 0	28-9 0 as per Remittance Register 0 8 38 8 0 as per entry in cash book 2-04, no counterfoil is available
420	V		Mr. M Ramachandra Rao Rs 6/- collected, Rs 5 10 10 credited on 21-9-04 ~~para~~ 12 of the audit report
503	Shamanna	4	Mr M Ramachandra Rao 25
3	(for 2 half years of 1901		DO
299	J S Raghunatha V ~~Arunanga~~		DO DO
260			Mr G. Krishna Rao

25 3 12

Storekeeper																B Krishnamurthi Ayya
Cashier	Mr. Gulam Kadar Khan					Mr Azizudin Mekri			Mr Azizudin Mekri				Mr. Azizudin Mekri.			Venkatesha maya
Mahanyar Stage Inspector	D Vatadappa.					N. Vatadachat										
Sanitary Inspector	K. Vatadaraju					from Half year ended Dec/02 to end of June/09										
	Gulam Gulam Gulam Gulam Khan Khan Khan Khan					Do										
Asst. Sanitary Inspector						V. Kumataswami Mudaliar							V. Kumataswami Mudaliar			

N B Blanks indicate either recovery or absence of liability. Entries of names indicate defaulters in respect of the half years concerned.

25-3-12

Bangalore

List of Animals and Vehicles on

Serial number	Name of Party	Address	Number of Licences for the previous half year		Arrears				Demand							Total				Date of Issue of Licence
					Animals		Vehicles		Animals			Vehicles								
			Animals	Vehicles	Rs	a	Rs	a	Description	Number	Amount	Description	Number	Amount Rs	a	Animals Rs	a	Vehicles Rs	a	
3	3	3	3	3	3	2	3	2	3	3	3	3	3	3	2	3	2	3	12	

Municipality

[illegible] to licence tax for the Half year ending

Serial No.	Date of Notice	Number of Warrant	Amount Paid						Remissions and Writes off			Balance				Number of licences for the next half year		Remarks
			Animals			Vehicles												
			Number of licences	Amount		Number of licences	Amount		Animal tax	Vehicle tax	Authority	Animal tax		Vehicle tax		Animals	Vehicles	
				Rs	a		Rs	a	Rs	Rs		Rs	a	Rs	a			
1	3	3	3	3	2	3	3	2	3	2	3	3	2	3	2	3	3	S —

BANGALORE CITY MUNICIPALITY

Site value accounts of the Basavangudi Malleswaram and Sankarapuram Extensions.

The Basavangudi and Malleswaram Extensions.

The recovery of value and maintenance accounts were, it is said, transferred from the Bangalore Taluk to the Municipality from the 1st July 1903 The recoveries are remitted directly to Government ry for credit to Provincial Funds.

2. The period of accounts subjected to audit is from 1st July 1903 to 30th June 1909. For purposes of this audit, the demand and collection shewn by the Bangalore Taluk in the Demand Register for June 1903 were assumed to be correct. The following accounts were audited.-

(1) Auction Lists

(2) Counterfoil receipt books

(3) Remittance register

(4) Monthly statements of Demand, Collection and Balance

(5) Register of sites.

28

AUCTION LISTS

3. In confirming the sale of certain sites mentioned in the lists submitted by the Deputy Commissioner, Bangalore District, in his Nos 3840 and 1781 of the 19th March 1901 and 10th June respectively, the Government directed in order No 17691/L B & P 633 of 29th June 1901 that "the remaining sites

in both the extensions may be sold by public auction as applications are received, and the sale confirmed in accordance with the general rules in force" The rules referred to are evidently the Land Revenue rules under which Revenue Officers can confirm sale of land. It will thus be seen that such sites in the two extensions as had not been disposed of on the 29th June 1901 should have invariably been sold by public auction and that the sales confirmed by the Deputy Commissioner or other Revenue Officer as the case may be as the land belonged to Government and the sale proceeds were also credited to Government. The following are some of the cases of sites given for upset price in the Basavangudi extension, after the issue of the above order 29

i Sites Nos 144 to 156 Bl IV (80 x 120 each to Mr M N. Krishna Rao for Rs 650/- (Vide President's remark dated 27th November 1905) at page 9 of the Auction book

ii. A plot of ground (60' x 120' to the south of site No 141 Bl IV without numbers to Mr M N Krishna Rau for Rs 100/-(Vide President's remark dated 10th January 1906 at page 11 of the Auction Book).

iii. Sites Nos 180 to 199 (11' x 30' each) Bl IV to some contractors for Rs 690/-(Vide President's remark dated 11th June 1906 at page 33 of the Auction Book)

iv. Site No. 27 Bl V (100 x 30) to Syed Mahomed gouse, clerk, Book Depot, for Rs 30/-(Vide Vice President's remarks (no date) at page 51 of the Auction Book)

v. Sites Nos 27 and 28 Bl IV (80' x 30' each) to S M Punita for Rs 45/-(Vide Vice President's remarks of the 6th September 1907 at page 85 of the Auction Book.

Moreover, the auction lists relating to the period during which Mr A S.Nagavkar was the full-time President of the Municipal Commission bear his orders of confirmation of sales of sites. The oral explanations generally given by the Officials concerned for sale

of

of sites for upset price is that such sale is indirectly authorised by Government who directed in their order No Fi. 1871-2 of the 8th May 1903 "that a limit of 3 years be fixed within which the value of sites purchased hereafter by officials <u>whether in public auction or otherwise</u> must be paid in equal monthly instalments distributed over the period." It does not appear to be the intention of Government to modify in this order the mode of sale prescribed in their order of the 29th June 1901 The explanation given is a plausible one and the Municipality has evidently taken undue advantage of the use by the Government of the words underlined above in their order of the 8th May 1903. No explanation is however offered in support of the President's confirmation of the sales of sites unless it be that the rules applied Mutatis Mutandis and the President for the purpose was considered a Deputy Commissioner.

4. In the Auction Book of the Basavangudi Extension opened from the 22nd August 1905, loose sheets have been inserted between pages 76 and 77, 88 and 89, and 90 and 91 Barring the above irregularities, the record of auction sales of sites is in order.

The undermentioned are some of the cases of sales conducted before the 30th June 1909, but confirmed after a long delay Demand in these cases has not therefore been shewn in the Demand Statements till after June 1909.

of sale.	Date of confirmation of sale.	Block & Site No.	Purchaser.
18-11-08	11- 3-10	I 33	Raja Rau
do.	do	I 32	do
do.	do.	IV 161	Munivenkata Naidu
do.	do.	IV 162	do.
do.	do.	IV 163	B Narasinga Rao
do.	do	IV 164	G.Venkatanarnappa
do.	do	IV 165,166	Munisamiappa
do.	do.	IV 167,168	do
15-3-09	do.	VI 1	K C Subba Rao
do.	do.	VI 2	do
do.	do	VI 4	Krishna Rau
do	do	VI 3,	Vaidesvara Iyer
do.	do.	IV 169	Munisamappa
do	do.	IV 170	do
do.	do	IV 200	Mariappa
do.	do	IV 201	do
do.	do	IV 202,	Siddaiya 31
do	do	IV 203	Kadarappa
do.	do	IV 204	Ramaiya
do	do	IV,205	Basappa
do	do	IV 206	Mohamed Ali
do	do	IV 207	do
do	do	II 197	Nara ana Rau
do.	11-3-10	I 4	Ramachandra Rau
23- 3-09	do	IV 208-210	Maradappa
do.	do	IV 211-212	Subba Rau
do.	do	IV 213-215	Govindasami Naidu

Counterfoil Receipt Books

Counterfoils in these books purport to be those of receipts issued under the signature of the President or Vice President for value of sites recovered. These documents specify the

dates of recovery, the names of purchasers of sites numbers of sites and the block and the amount recovered. No account is kept shewing the receipt and issue of these books. From July 1903 to 30th June 1909 sixteen books of these receipts were used for the Basavangudi and 11 for the Malleswaram extensions. The receipts in them do not bear printed cutive numbers. The numbers are in cript. The books do not also bear certificates of the number of receipts they contained, nor are they found to contain the same number of receipts e.g , vide the marginal note.

Basavan Book No	Extension No of receipts each book contained
1-2	100
3-4 8	101
5 9	96
6	97
7 11 12 15	98
10 14	102
13	104
16	94

6. The numberring of the receipts was not carefully done e g ,

32

Basavangudi Extension

Book 4. The number of the counterfoil receipt succeeding the one bearing 2636 is 2537

6. Counterfoil receipt bearing No.2725 is followed by the one bearing 2727.

8. Counterfoils of receipts Nos. 2906 and 2969 are not found.

10. Counterfoil receipt No 3171 is not available.

12. Counterfoil of receipt No 3379 is not found.

14. Counterfoil of receipt No.3502 is not found

Counterfoil No 3561 is succeeded by one bearing 3465.

MALLESWARAM

Book No 6 Two receipts are issued bearing 1719 dated 8 8 05 and 9 8 05 and two more ~~The following receipts are not~~ bearing No 1782 dated 4 11 05 and 17 11 05 ~~dated:~~

Book No.3 Numbers 1450 to 1459 appear twice

Book No7 Receipt bearing 1802 appears thrice and those bearing 1803 and 1804 appear twice

Book No.9 After 2007, the next one is 2009 Receipt bearing 2046 appears twice

Book No 10 After 2115, appears twice

following receipts are
Malleswaram

Book No.		Receipts.
3	.	1457 to 1458, 1465 to 1469
4	.	1495,1496,1498,1499 1506.1509
5.	...	1652,1654,1656
6.	.	1739
8.	..	1890 to 1893
10.	.	2519 to 2525
~~6.~~	...	~~Two receipts are issued are bearing 1719 dated 8th August 1905 and 9th August 1905 and two more bearing No.1782 dated 4th November 1905 dated 17th November 1905.~~
~~3~~	...	~~Nos. 1450 to 1459 appear twice~~
~~7.~~	...	~~Receipt bearing 1802 appears thrice, and those bearing 1803 and 1804 appear twice.~~
~~9.~~		~~After 2007, the next one is 2009, receipt bearing 2046 appears twice.~~
~~10.~~		~~After 2115, appears 2516~~

33

7 In the following cases, corrections in the counterfoils are not attested -

BASAVANGUDI EXTENSION

4, 2484	Rs. 2/-	corrected to	Rs	1	8	0
10, 3118	,, 70/-	,,	,,	69	0	0
10, 3115	,, 2/-	,,	Re	1	0	0

8. In the undermentioned cases counterfoils seem to have been torn off as what are apparently their stumps, are left behind in the books

BASAVANGUDI EXTENSION

Book 8 after counterfoil receipt No 2941
2970
counterfoil receipt No 2906
3333

12

9. Though no counterfoils of receipts for some recoveries are forth-
, the items are found remitted as per Remittance Register, Vide statement A.

This tends to disclose a very objectionable practice viz collecting money without giving a proper receipt
14/4

10. As in some cases receipts are found to have been issued more than a week before and even after dates of remittance of recoveries to the Treasury, much difficulty was experienced in tracing the connected entries in the Remittance Register on the one hand, and the receipts on the other, vide statement B attached. Want of note, in receipts and the register of counter reference to each other was
chief cause of this difficulty.
explanation generally offered is that
the former case the amounts recovered formed portions of the sale price and were therefore held in deposit and remitted to the Government Treasury with the balance of the purchase money subsequently recovered if any after the sales were confirmed and that in the latter case the receipts were issued either when a demand was made for them or when the balance of purchase money was recovered. Receipts should be issued as soon as recoveries are made and amounts remitted soon after recovery Another irregularity that was observed is that till after June 1907 deposits recovered on account of site value were neither remitted to the Government Treasury to the credit of the Revenue Deposit Account nor credited to Municipal Funds as Deposit, though the former was the right course to have been

34

followed. It is however learnt that the accounts of these amounts were separately kept in the Municipal Treasury. But the only register furnished in this connection is one relating to the period from the 15th August 1903 to 12th November 1903 and shewing recoveries of site value sent for safe custody to the collection Treasury. The register for the subsequent period was not available. From July 1907, deposits on count of site value were credited to Municipal Funds as deposit and subsequently withdrawn and remitted to the Government Treasury. A close perusal of statement B will shew how far the explanation for delay in remittance is satisfactory or correct, when the delay ranges from one week to more than 2 years and 8 months.

Unsatisfactory
M 14/4

Indicates clear instances of temporary embezzlements, perhaps intended to be
M 14/4

35

11. The delays noticed above were mostly disclosed already by Mr. Magadi Karnik Krishnamurti whose audit report on the the site value accounts was forwarded by Government to the Comptroller for information. It is observed that on an explanation furnished by the Municipalit for these irregularities as due to loose system of keeping money in Amanath or out of account in the office cash box without the same being entered in the cash book, the Government in their order No 6039-40/M1 (80-09) 80-09-33 of the 18th January 1911 directed early steps being taken for cash received being promptly accounted for and lodged in proper custody No cash book is kept for entry of recoveries of site value Mone recovered on this account should at once be remitted to the Government Treasury to the Government,

the Treasury asknowledgment obtained in the remittance book maintained

Remittance Register

12. This register shews the names of persons from whom the recovery of site value is made, the number of sites and the blocks in which they are situate the amount recovered from each person and the date of remittance to the Government Treasury. When a remittance is sent to the Treasury, the several recoveries entered in the register are totalled and the sum written both in figures and words The Register contains also the acknowledgments of receipt of the amounts in words signed by the Treasurer or the Treasury Officer, accordingly as the amount remitted is less than Rs.500/- or otherwise.

13. Five cases in which counterfoils of receipts issued are forthcoming, but in which the recoveries are not found entered in the Remittance Register were also observed Vide statement C It will be seen that the first entry in the statement shews a recovery of Rs 80/- in September 1904 (date not given) as per counterfoil receipt No.2622 in Book No 4 from Mr K Srinivasa Rau for Krishnaji Narasimha the purchaser of site No.89 Block VIII But a remittance of only Rs 9/- is observed to have been made on the 13th August 1904, Vide reverse of page 44 of the Remittance Register Apart from the impracticability of a recovery made in September 1904 having been remitted on the 13th of the preceding month, the

36

the difference of Rs.71/- has to be accounted for. The explanation offered is that this sum was sent to the Bangalore Taluk Treasury for credit towards the House Building Advance made to Krishnaji Narasimha of the Revenue Survey Office. This statement is borne out by the Bangalore Taluk Amildar's Ittilla No.554 of the 9th April 1905 addressed to the Assistant Commissioner, Bangalore Division stating that the sum of Rs.71/- was credited to the House Building advance on the 30th August 1904. The credit was also traced in the House Building advance account of the Comptroller's Office for August 1904.

14. The second entry is a sum of Rs.25-8-0 purporting to have been recovered on the 15th September 1905 under receipt No.2904 (Book No.8) from Puttappa alias Thimmaiya for site No.108 Block III B. The receipt has been torn off its counterfoil on which the following remark is found written in red ink by D.Venkata Rau, Munshi of the Municipal Head Office on the 21st November 1905 and no-body has attested the remark. The counterfoil as originally written bears the initials of C. Ramaiya, Head Accountant, and Mr. A. S. Nagavkar, President. 37

"See the remarks in the site register for site No. 94 Bl.VII amount returned to the party"

From a reference to the Site Register it is seen that site No. 94 Bl.VII (100'x 30') was originally given to one Thimmappa for Rs.30/- which amount, as per Demand Registers

r October, November and December 1908;
is seen to have been recovered and that
ite No. 108 Bl. III b was in lieu of
site No. 94 Bl VII. From the Auction
Register it is found that Puttaiya alias
Thimmaiya bought site No. 108 Bl III B.
for Rs.34-8-0 and paid Rs 9/- towards the
value in August 1905. This amount is
remitted to the Treasury. It is thus seen
that Rs.39-0-0 had been recovered (if
Thimmaiya and Thimmappa are the names of
the same indentical person and if the exchange of
the sites was made against Rs 34-8-0 ac-
tually due from Thimmaiya and that sum of
Rs.4-8-0 was recovered in excess, as per site register

15. If the exchangeof the sites was
as per site register, duly made with the
knowledge of Thimmaiya it is improbable t
that he would come forward to pay Rs 25-8-0
the exact difference between Rs,30-8-0 and
Rs.9/- to the Municipality when Rs 30/- 38
already paid by him was at his credit It
is not possible to understand how if the
Municipality knew that the exchange of the
sites was to be allowed a receipt was actually
prepared signed and handed over to the man
for Rs.2 -8-0 The receipt was prepared on
the 15th September 1905 and the remarks to
the effect that the money was returned was
on the 21st November 1905 The actual
te on which the money might have been re-
ded is not known If it was returned on
21st November 1905, the amount was evi-
ly kept out of account for more than 9
s. If however as remarked on the receipt,

the money was returned, the original receipt given to the party for the amount should have been got back or a separate receipt taken from him for the sum. This was not done. In case the Municipality did not know till November 1905 that the purchaser wanted an exchange of sites, the sum of Rs.25-8-0 paid by him in September 1905 was evidently in satisfaction of a legitimate demand against the purchaser at the time. If so, it is not understood why the sum of Rs.25-8-0 was not remitted to Treasury soon after recovery, but kept out of account for more than two months.

The third item which has also not been remitted is Rs.2/- purporting to have been recovered under receipt No.3001 (Book 9) dated 22nd December 1905 from Hannumantharaya Chetti Shroff, Bangalore Taluk for sites Nos. 104 to 106 Block 2. The counterfoil of this receipt is initialled by C. Ramiah and Mr. A.S. Nagavkar On the reverse of the counterfoil a remark is found written on the same date by D.Venkata Rau Munshi to the effect that this receipt in lieu of receipt No.2960 (25960 as written is evidently wrong) dated 14th November 1905 which was lost. This remark is not attested by any. It is not known who lost it. If it was lost by the Municipal Office, it is not known why the receipt was at all torn off its counterfoil if not for immediate delivery of it to the payee, and whether on the reverse of the second receipt given to the man a remark to the effect that it was in lieu of the one bearing No.2960 was written.

(166

16. No explanation was furnished for the remaining two items amounting to Rs.3/ covered but not remitted.

Received & not credited — Defalcation M 14/4

17. The counterfoils of receipts Nos. 2771 to 2777 (book No. 6 Basavangudi) shew a total recovery of Rs.30-4-0 as having been made on the 24th and 26th April 190[illegible]. The details of this amount, as entered in the Remittance register at page 62 exactly correspond with the amounts as per counterfoils of the receipts. But the total entered in the register is only Rs 29-4-0 and this sum was remitted to the Treasury and duly acknowledged by it on the 24th Idem. The entries in the Remittance register have been attested by C. Ramaiya, Head Accountant, and Mr C. S Balasundram Iyer the then President.

18. In the following cases, no acknowledgment of the Treasury is recorded and authenticated in the Remittance Register for items paid to the Treasury apparently in the form of Remittance transfer receipts.

Apparently no explanation is forthcoming for this omission 410 M 14/4

BASAVANGUDI EXTENSION.

Rs.	11	8	0	out of	Rs.	1[illegible]	4	0	remitted on the 9th November'0[illegible]
,,	22	[illegible]	0	,,	,,	69	8	1	remitted on the 2[illegible]th January '06
,,		8	0	,,	,	[illegible]2	4	0	remitted on the 6th October'06

MALLESWARAM EXTENSION.

Rs.	2	8	0	remitted on the 6th December 190[illegible]	
,,	3	[illegible]	0	,, 10th August 1906	

Monthly statements of Demand, Collection and Balance.

19. These statements shew the numbers of sites and blocks, the names and designation of purchasers, value of sites,

recoveries made to end of previous month and those during the month, and the balance due. One statement is sometimes prepared for two consecutive months. The statements examined are the office copies maintained by the Municipality. It is said that the fair copies of these statements with a certificate recorded therein by the Treasury as to the correctness of the month's recovery as noted in the statements, were submitted to the Comptroller.

20. It is said that recoveries of site value from officials were made directly by the Treasury also, at the time of encashment of salary and establishment bills concerned. Intimation of such recoveries was not, it is said, formally received at the Municipal Office. It is ascertained that an official of the Municipality would go to the Bangalore District Treasury every month and bring from there the particulars of such recoveries which would be shewn as such in the Demand Register then under preparation. It will thus be seen that all the recoveries shewn in the Demand Registers are not found in the Remittance Register. All the scrutiny that could be exercised in this respect was to see that all remittances in the Remittance Register were posted in the Demand Register. This was done. With the exception of the following errors noticed in regards the Basavanagudi extension the postings from the Remittance register were found to be correct.

A very loose practice. The clerk's statement instead of a proper statement signed by the J.O was considered sufficient for posting an important Register! OR 14/4

(118

1) August and September 1904

Bl I site Nos.105 and ½ of 106, Naraso Narayana, Revenue Survey Office, Recovered Rs.5/- in August 1904 in two instalments of Rs.2½/- each and not Rs.2½/-only.

(2) January 1905

Bl III (a) site No. 23 Govindaraja Moodr. Sub Court, Recovered Re.0-3-2 only and not Rs 1-3-2

(3) October 1906

Bl. II sites 14 and 15 Visvanathasastri, school master, Recovered Rs 1-4-0 and not Re.0-12-0 only.

(4) April and May 1909

Bl I sites 232 and 233 S Narayan Rao, General Revenue Secretariat Recovered Rs 4-12-0 in May and not Rs 3-12-0 only

Bl officers and others from whom site value is due reside in the several Districts of the Province Site value is in such cases recovered and credited to Provincial funds by the Treasuries concerned when cashing the salary or establishment bills or in cash. As the Municipality is said to have had no intimation of the recoveries in Districts other than Bangalore, the Municipality could not incorporate in the statements all the collections made on this account in the Province. It is not therefore possible to say that the balances shown in the statements as still due are correct. e g ,

A piece of land 3 acres and 10 guntas extent in the Basavanagudi extension was under Government Order No 2249-51/M1 -10 of the 6th September 1907 for 325/-, to Ramakrishna Mission Out of amount Rs 225/- recovered by the Manjaru- Taluk Treasury in October 1907 are not red in the statement But a sum of

42

Rs.100/- only recovered by the Municipality in May 1908 is shewn in the statement.

22. Though the Comptroller issued in May 1910 a circular asking the Deputy Commissioners of Treasury Departments to give intimation to the Municipality of the recoveries made if site value in their Districts, such intimations are reported to have not been received.

23 In the following cases relating to the Basavangudi Extension the names of the Purchasers as shewn in the statement are different from those of the highest bidders as per auction list -

	Highest bidder as per sale list	Purchaser as per Demand statement
Site No 9/12	Abdul Rahim	Abdul Guffore
III b.Site 2	Rajiah Chetty but signed by Chinnapa Chetti	Chinnappa Chetti

24. In the Demand statement for August and September 1904, a lump sum of Rs.233-4-0 has been entered as Demand and as recovered in August 1904 without details which were not furnished. The corresponding remittance is not traceable in the Remittance Register also

43

25. The following statements are appended to this report -

D. Statement shewing items of demand Collection wrongly entered or brought forward to subsequent Demand statements.

E. Statement shewing items of recovery short or in excess of demand, but omitted in Demand statements

F. Statement shewing such demands shewn in the demand statements as are not verifiable from the auction lists

REGISTER OF SITES

26. A register is maintained shewing the name, address and residence of purchasers, numbers of sites purchased, their dimensions area, date of sale, and date of grant of scrip. Transfer and exchange of sites are also noted in the Register.

G E N E R A L

27. An attempt was made to verify the balances shewn in the Demand statements as outstanding, by deducting from the sum of the values of sites sold the total recoveries made As recoveries are in almost all the Districts of the ince and no intimation, it is said, such recoveries are given by the Treasuries to the Municipality, the recoveries shewn in the Demand statements are not therefore exhaustive, and the balances entered therein are also consequently incorrect. This state of things rendered impracticable to carry out the intended rification of balances shewn as due in the Demand statements and thus a very valuable check could not be made

28 Realisations on account of value of sites sold in the Basavangudi and Malleswaram extensions amounted to Rs ——— Rs. respectively as per troller's Office accounts to end of 1909.

SHANKARPUR EXTENSION.

29 The accounts maintained as per margin since June were subjected to scrutiny, and they were found to have been correctly maintained.

(1) Site Register
(2) Allotment Register
(3) Receipt books
(4) Cash Book

The realisations on account of value of sites are, under orders of Government, credited to Municipal Funds The amount realised to end of June 1909 was Rs.

Demand Registers though called for were furnished for audit.

30. A perusal of the report will show:

(1) that sites were sold for upset price in contravention of the express orders of Government

(2) that sales of sites were confirmed by the President of the Municipality.

(3) that some amounts recovered were not remitted to Treasury or remitted after a long delay

(4) that entries of names of purchasers demand and collection were either omitted or not correctly made in the Demand Registers 45

(5) that the Demand and Remittance Registers were not generally scrutinised by any body,

(6) that no precautions were taken to keep accounts of receipt books, and no check was exercised to ensure their proper custody and use, and

(7) that there is abnormal delay in confirming the sales of sites

31. The above irregularities are entirely due to want of careful attention to rules and orders of Government, and to the absolute absence of scrutiny over the

accounts and registers kept.

Officer in charge of the audit.

8 4.12

Showing cases where remittances are not by counterfoils of receipts issued.

Purchaser's name	Amount			Date of remittance	Bill No.	Purchaser's name	Amount			Date of remittance
Kaswangudi Estate										
M. G. Ponnanna	70			10-9-08		Venkatasubbiya	20		-	16-9-08
Abdul Gaffar	140		-	17-9-08		Rama Rayo	3			16-9-08
Syed Yousa	125			14-10-08		Mallaswaram Estate				
Venkatarayappa	15			7-4-04	268	Anandatirtha Rao	145		-	10-9-03
Ranganna	20		-	12-2-04	253	Rajaravindra Rao	8		-	17-9-03
Ponnabangamma	16	4	-	18-8-03	133	Fuckrudden	3		-	9-10-03
Rajah Chetty	15	-		7-4-04	94	Ramanujulu Naidu	8	-		14-10-03
— do —	10			7-4-04	1/208	Rannah	10		-	5-2-04
Chennappa	10			7-4-04	179/32	B. B. A. Narasimhajagar	8		-	30-4-04
Chennappa	10			7-4-04	179/26	Eplam Dastagirsab	20			11-6-04
Eplam Md. Hassan	35	-		30-4-04	182/14	P. Purna Rao	292		-	8-6-04
Gollarunna Venkata	20	-		7-4-04	195	do	137	8	-	"
Nagappa Chetty	11			6-6-04	124/27	Venkataramana Rao	166	4	-	"
Gangachar	9			6-6-04	1/208	Gangadhara Sastry	25	4	2	21-7-04
Sattariyappa	16			6-6-04	229/30 271	Madhu Rao	36	4	6	21-1-05
Muniswami Rayo	120			6-6-04	7/11	Prahlada Rao	46			9-3-05
Narasa Naram	2	8		9-8-04	83	Chowdappa	18			4-11-08
Gangachari	9	8		21-1-05	8	A. Ramaswamy	58	8	-	10-6-06
Ramanugangar	3	8	-	27-5-05	14/10	Raghavachar	57	12		12-3-04
Ranga Rao	18			27-10-05	116	Bora	13			27-3-[illegible]
Shamanna	4	8		27-2-06	57/5/13	Nagappa	50			13-6-[illegible]
Rao Rayo	50	-		15-3-06	105	Mangachandrappa	10	8		15-10-[illegible]
Ranganna	2			18-4-07	59a	Muniappa	11		-	15-10-[illegible]
Abdul Hakim Hassan	1	8		18-4-07	67	Sivarayan	6		-	23-1-07
[illegible]	25			16-5-07	26	Gutroya Muniappa	8		-	2-4-07
[illegible] Rao	12	8		16-5-07	46	Ramachandra Gupta	200		-	11-10-07
[illegible] Chetty	5			16-6-07	47	Narasimha Rao	220		-	11-10-07
[illegible] Subba Rao	16	12		21-6-07	280	Narasimha	175	-	-	25-4-08
Gopal Das	3	12		21-10-07	286	Hanumantha Rao	26			25-4-08
Narasappa	4		-	18-12-07	287	— do —	32	-	-	25-4-08
[illegible]	2	1	4	18-12-07	519	Munisamy	32	-	-	16-9-08
[illegible]	2	-	-	16-9-08	71/86	S. N. Purnaiya	545	-		12-12-08
[illegible]	3	-			445/144	Thyagaraja Iyer	2		-	14-12-08
[illegible]	8	-		25-5-08	103	[illegible]	1			11-1-09
[illegible]	100			20-5-09	108/11	[illegible] Purnaiya	100		-	26-2-09
[illegible]					21/14	[illegible]	125		-	9-3-09
					14/8	[illegible]	18			9-3-09
					14/16	[illegible] Purnaiya	3555	-		9-3-09

showing cases in which receipts are found
been issued more than a week before and the
the dates of remittance of reversions to the Treasury

	Purchaser's name	Date of reversion	amount as per receipt	amount remitted per R-Register	date of remittance	
IV 210-11	Nanjamma	8 2-04	82	112	19 2 03	Rs 20 was remitted in part Treasury from 12 12 03 see Cash List
128, 1	K. Ramaiya	19 3-04	18	13	31 3 04	
142	Chennappa	8-4 04	6	6	18 4 04	
130-9	Abbay Naidu	23-5 04	12	12	29 6-04	
92	G Venkatappa	26 4-04	60	60	24 5 04	
84/III	T. Srinivasa Rao Krishnaji Narasimhulu	11-9-04	80	9	13 8 04	
37-8	T Venkataramaiya	5-1 05	14	14	6 2 05	
II 28-7/I	Gulam md Meccai	18-1 05	30	30	2-2 05	
97/Ba	M- Rodarappa	19-1 05	27	27	27 2-05	
16/FA	G V Nagaraja Rao	3-2 05	13	13	11-4 05	
9/IV	K Ranganna	14 2 05	11 8	11 8	27-2-05	
152	Gajella Srinivasa Rao	4 4 05	50	50	8 5 05	
9/IV	Jilodin Meccai	2 6 05	15	15	24 7 05	
20	Gulam md Meccai	23 6 05	12	12	do	
V 90-1	Venkatasubbah	do	5	5	28-05	Included in 90-10/- Receipt Nos 284 and 288,
	Jilo Uddin Meccai	24-7 05	10	10	1 7 05	Receipt not written but delivered
1	Narayanappa	19 9-05	19	19	30 9 05	
11	Ramaiya	17 1 06	71	71	31 10 05	
76	Venkataramaiya	22 2-06	82	82	23 7 06	
	Subbaraju	26-3-06	132	132	25 10-06	
	do-	do	do	50	15 3 06	
79	Sitaramaiya	31-3-06	12	12	5 5 06	
	Munivenkatappa	10-4 06	23	23	11 5 06	
	B. Rama Rao	5-5 06	178	178	16 5 06	Rs 7 in the receipt altered to Rs 9 without attestation, but the total is correct as out of Rs 9 demanded Rs 2 3 are already received vide R Nos 284
	Munivenkatappa	11 5 06	69	69	31 10 06	
	Narsim Rao Venkata Rao	2-6-06	50	50	16 6 06	
	Narasimha	9-6 06	33	33	31 10-06	
	Hasana Khan	2-7 06	150	150	25 10-06	Included in 90-10 remitted on 25 10 07
	B. Lakshman Rao	17-9-06	17	17	18 4 07	
	Bhagiraju	25 07	155	15	20 4 07	
	K Raja [illegible]	4 5 07	76	19 57	24 [illegible] 6 5 07	
	Ranganaikaju	4 5-07	50	13 37	24 [illegible] 6 5 07	

74	144-9 / II B	P. Nanasamy Raju	4 5-07	56	100	20 4-07
					40	24-4-07
					416	6 5 07
76	141-3 / III B	Mr Varaprasad Bhatta	6 5-07	207	207	25 10 07
77	227-31 / I	Mr Subbarao	do	180	165	6 5 07
					15	16 5 07
89	213-4 / I	Prasannachari	27 5-07	36	36	25 10 07
98	[illegible] / III	Mr K Sabba Rao	1 6 07	258	258	25 6 07
71	[illegible]	Mr Krishnamurthi Rao	4 6 07	65	65	18 6 07
72	150 / II	B B Thirthapa Rao	13 6-07	13 12	13 12	25 10 07
75	90-1 / III B	Venkatasubbiya	do	36 4	36 4	23 7 07
01	26-28 / II	Sundararapaumam	1-7-07	180	180	25 10 7
34	191 / III	Ramaraju	19-9-07	1	1	11 10 07
17	do	do	11 10 07	1	1	16 9-08
18	37+38 / I	Gopalanna	do	10	10	25 10 07
62	205 / II	N Subbarao	11 11 07	18	18	30 11-07
05	141 / III	Ramaraju	22 1 08	1	1	16 9 08
91	191 / III	Ramaraju	5 2 08	98	98	14 2 08
39	107 / B III	Venkataramanaya	24 2 08	7 12	7 12	16 9-08
46	105-9 / A III	Subbamma	do	16	16	16 9-08
31	110 / B III	B Ramanna	do	8	8	16 9-08
44	111-2 / B III	Sundra Sastri	do	20	20	16 9 08
	135-6 / III	A Venkatasubbiya	do	20	30	16 9-08
	137-3 / III	A Venkatasubbiya	do	8		
		B. Srinivasulu	do	100	100	do
	2 / II	Sreekantaiah	11 5-08	28	28	21 5 08
	/ III a	Ranjamma	13 6 08	50	50	10 9 08
	/ I	Mr B Venkataraoo	23 6-08	100	100	16 9-08
	/ II	Mr M Krishnamurthi Rao	do	51	51	do
		Mr B Venkataraoo	[illegible]	300	300	do
	1/4	Mr M H Krishnamurthi Rao	do	150	150	do
	4 / III	Ranga Rao	3-8 08	2	2	14 8-08
	116-12 / III	Ollappa	24 8 08	249	249	16-3 09

Amounts reserved under receipts Nos 3537 to 3540 Samanubhaya Hdbs. 17 2 2 are shown as remitted to have been credited in the Government Treasury Date 14-8-08 in the Government Treasury 14 9 08 Receipts of Revenue to the Government Treasury

Together with Rs. 1 received on 29-1-07 for Rs. 1 cooperative on 10-9-11

124-5/IV	Mallappa	24 8-08	10	10		24 9 08
do	do.	15-9 08	10	10		10 3 09
71/IV	Hanumappa	13 10 08	210 -	210		do
3 27/V	Syed Ghouse	7 11 08	1	1		17 11 08
1 41-2/IV	Mr. C. Munivenkatappa	20 11 08	32	32		15 8-11
115-8/IV	J. Munilakshmappa	do	70	70		do
5 124-4/IV	Munidamappa	18-12 08	134 -	134 -		30 6 10
3 248/IV	D. Shamanna	29-1 09	28 -	28		8 2-09
3 197/IV	Narain Rao	15 2 09	48 -	48 -		15 8-11
142-10/IV	Munisamappa	do	60	60		30 6 10
6 200-01	Marisappa	1-3 09	49 8	49 8 -		do
7 204/IV	Siddaiya	do	26	26 -		do
8 203/IV	Hadarappa	do	26	26 -		do
9 204/IV	Ramaiya	do	26 -	26 -		do.
10 256-7/IV	Mahomed Ali	2 3 09	4	4		do
4 208-10/IV	Maredappa	2 3-09	27	27		do.
5 211-2/IV	G. Subba Rao	do	17	17		do
1 208-10/IV	Maradappa	21 4 09	75	75 -		do
8 248	Mr D Shamanna	10 5-09	5	5		15-5-09
4 0.3 24/IV	Mr C. Buttappa	31 5 09	58	58		8-6-09
2-5-7/IV	Mahomed Ali	5-6 09	4	4 -		20-6-10
3 27/V	Syed Ghouse	17 6 09	1	1 -		19 6-09
1 [illegible]	Mr. D. Shamanna	10 6 09	28	28		do
11 [illegible]						
5 215-13	Venkataramanappa	19 12 03	14	14		6-1-04
5 [illegible]/4	Ramanappa Naidu	19 12-03	1.5	1		6/04
12-1/13	Subbaiya.	8-2 04	5	5		19-2 04
[illegible]	Rangappa Naidu	25-2 04	2	2		7-3-04
[illegible]	[illegible]	27 2 05	113	113		9-3 05
[illegible]	A Rangaiah	28 2 05	13	13		9 3-05
[illegible]	Bahayya	2 3-05	5	5		31 3 05
	G. Nagappa	3 4 05	427 -	427		26 4 05
[illegible]	Keshangerger	11 4 05	9	9		16 4-05

13 14	4 of 15	H. V Ramudayya	13-4 05	150	150	24 4 05
9	63	H Bekkaji Rao	8 8 05	26	30	16 9 08
3	32 32/1	H D Rachappa	17-1 06	46	46	31 3 06
5	83	Chowdappa	18-1 06	49	49	9 11 07
	502/84	Venkatam Naidu	17.2.06	51 8	51 8	16 9 08
7	505 1/4	Krishnamurthy Rao	24 2 06	15 8	15 8	16 5 07
3	60 61	H-Narayanaswamy	7.4 06	33 - -	33 -	11 5 06
9	60-61	Narayanaswami	21 4 06	54	54	9 11 07
38	89/4	Narasima Shetty	12 10 06	20	20	16 9 08
9	60,61/B	Ramasamy Shetty	14 10 06	6	6 -	9 11 07
7	110,108	Margabandaya	7-5 07	25 -	25 -	16 5 07
30	107,108	Margabandu Iyer	11 6 07	74	74	9 11 07
55	21	Syed Ibrahim	16 12 07	24	24 -	8 9 09
22	279	Papaya	16 3 08	75 -	Refunded on 18-3 08	
26	167	Pandasami Mudaliar	30 3 08	2 -	2	8 4 08
32	280	Naranaya	8-5 08	240	65	9 5 08
34	508	Gaddam Srinivasa	8 5 08	42 -	42 -	25 4 08 9 5 08
35	509	Anoor Krishnamachar	8 5 08	40 -	40	
36	103	N Sreeramulah	8-5 08	1 2	1	2 21 5 08
38	8	Narasim Shetty	30-5 08	50 -	50	9-6 08
6	440	Siva Rao	17 6 08	1	Sold - 1	27-6-08
0	79/88	P. N. Puranaya	8 9 08	1634	1634 - -	12 12 08
	103	N Sreeramulah	17 10 08	1 - 2	1	2 30 10 08
7	66	Laxminarayan Shetty	14 11 08	1	1	30 11 08
1	440	Siva Rao	18-11 08	1	1	30 11 08
	18 56	Jana Rao				
1	127	Kempanna	18 11-08	2	2	30 11-08
0	358	K Bandurunga Rao	18 11-08	1	1	30-11 08
1	360	K. Venkata Rao	18-11 08	1	1	30 11-08
3	373	Narasimhulu	18-11 08	1	1	30 11 08
1	375	N Sunnaya Iyer	18-11 08	1	1	30 11-08
11	51	Krishnaji Rao	26 12-08	30	30	7 1 09
11	114	J Ramanjulu Naidu	14 4 09	1	1	9 4 09
14	56-59	B Venkataramaiah	30 4 09	3	3	10 5 09
14	56-59	—— do ——	31-5 09	3	3	8 6 09

Statement showing counterfoils of receipts issued for recoveries which are not remitted.

No.	Name	Date	Amount				
	Basavanapura Extension						
	K. ~~Lokaraji~~ Krishnaji Naradumba	Sept. 04	71				Vide Arval 3. of the audit report
	Puttappa alias Thammaiah	15.9.05	258				
	Hanumantharaya Shetty	22.12.05	2				
	N. Subbarao	22.1.08	1	8			
	Sungappa	26.5.08	1	8			
							54
			101	8			
	20		5	2	3		12-

...sort showing such demands shown in the Statement of accounts as are not verifiable from auction sale lists

Date of demand & profer	Block and site nos	Purchasers	Demand as shown		
		Railways and Extension			
not (190)	A piece of land	Benne Govindappa	40	-	
1918	I 141	P Krishnamachar & P S	36		
	II a	Bhagavendra Rao - K.S. Dept	99	-	
& 1903	3 pieces of land Block I	Bommahiganna	160	4	
& 1902	No details		2 33	4	
not 190	A piece of land	Mr Ramasundram Sept	5	2	
& and & 190	do	Mr L Lakshman Rao, Forest Office	17		
	I/11 of 129	Sevai Ramachandra Rao Survey Office	33		
not 190	A piece of land	Mr K Subba Rao	25	8	
& 1905	III 101 to 103	Mr M Subba Rao	341	-	
			out of Rs 477 Rs 136 is the value of sites nos 104-106		
15		28	33		

Statement showing items of demand and collection wrongly
not brought forward to subsequent Demand Register

No.	Name of Purchaser.	As at the end of last Demand Register		As at the end of Collection Register		The month in which the sale was confirmed
		Demand	Collection	Demand	Collection	
		Baanuvanguru & Extension.				
139	K. Thamma Rao	195		174		Sept. 03.
178	B. Munisamappa	94		96		Sept. 03.
139	K. Thamma Rao	195	176	176	175	January 03.
86/88	T. Subba Rao	120		120		July 03.
104/101	Sampangi Rama Setty and Hanumantha raya Shetty	214	63		63	July 03.
140	Shabageri Rao	188		188		July 03.
120	Venkatachari	66		60		August 03.
60/61	K. Subbaraya		104		105	[illegible]
167-69	M. C. Krishnachari		198		196	[illegible]
140	Shabageri Rao	188		159		Sept. 03.

...t showing items of recovery short or in excess of demand
...and subsequent in demand statements

Site No	Recovered from whom	Amount recovered	Demand	Difference More	Difference Less	Month from which omitted
5	10	6	5	6	6	
	Bangarupalli Extension					
1/44-142	G. Madavarao	62 --	60	2 --	-- --	Aug & Sep 04
111, 112	B. M. Venkatarayaya	106 --	99	7 --	-- --	"
122	P. Nageswarao	34 8 -	33 --	1 8 -	-- --	"
181, 182	S. Venugopal Rao	99 8 -	99 --	- 8 -	-- --	"
204	Hodanda Ram Moodi	52 --	50 --	2 --	-- --	"
(a) 72, 73	Govindasami Moodi	101 8 -	100 8 -	1 --	-- --	"
184	C. Subbarao	46 8 -	33 --	13 8 -	-- --	"
39	Tulsiya	33 --	30 --	3 --	-- --	"
63	Rahuman Sheriff	5 --	40 --	-- --	36 --	Oct. Nov. 04
(a) 140	Seshagiri Rao	159 8 -	188 8 -	-- --	29 --	Dec. 04
167-9	N. P. Krishnachar	202 8 -	198 --	4 8 -	-- --	Dec. 04
(a) 23	Govindarajulu Moodi	35 --	36 --	-- --	1 --	Feb. 05
(a) 191-192	Vasudevaya	114 8 -	116 - -	- 8 -	-- --	Sep. 06
180 to 184	T. Subbarao	121 9 6	120 6 -	1 3 6	-- --	Oct. 06
14-15	Viswanatha Sastry	76 4 -	75 12 -	- 8 -	-- --	-Do-
43-44	Venayak Raju	97 --	93 --	4 --	-- --	-Do-
(a) 139	N. Shamarao	178 --	195 --	55 -- --	17 --	Nov. 07
1/2-44, 45	Seshagiri Rao	62 8 -	60 --	2 8 -	-- --	Sep 05
183/185	Rajagopal Moodi	199 8 -	198 --	1 8 -	-- --	Jan. 06
1/20-59	Venkatramiah	58 --	66 --	-- --	8 --	Jan. 06
(a) 141	M. N. Krishnarao	194 8 -	195 --	-- --	- 8 -	Mar. 06
116	Puttannaiya	73 --	68 --	5 --	-- --	July, Aug. 08
(b) 546	Choudappa	74 4 -	74 --	- 4 -	-- --	Sep. 08

The Bangalore City Municipality

Report on the audit of the Miscellaneous and Repaters for the seven years ended June 09

X (1802)

~~Office Miscellaneous Receipt Books.~~

Office Receipts

For lease amounts, as well as for all payments tendered at the office, ceipts are issued signed by the Collector, the Vice President or President in some cases. Sixteen counterfoil receipts books for the period covered by the Audit (with he exception of those for the year 1903-04) were furnished for examination.

Each book contains generally bet- 90 and 100 pages. The books are not bered nor are the pages machine-numbered. is not even a certificate on the cover page of a receipt book that it con- ains so many receipts. A stamp is left behind, of a page apparently removed between ceipts 86 and 87 dated 8th and 12th November 1906.

58

The receipt books were checked with the corresponding Cash Books and the lowing are the observations

Recoveries not brought on to the ook either partly or wholly.

2 Credit of certain recoveries or portions of them made on these receipts not be identified in the Cash Book are detailed in statement A herewith ched

A payment is generally first tendered

(1863

tendered with a remittance memo to the Shroff who, after examing and counting the coins, enters the amount in the Kutcha Cash Book and notes the serial number of the day's entry on the Remittance Memo. This memo is then passed on to the Accountant who will also put his initial on it and make the necessary entry in his Cash Book. Thereupon a receipt is prepared and signed by the Shroff, the Accountant and the Collector. It is not therefore understood how receipts could be prepared, signed by the Shroff, the Accountant and the Collector or in his absence, by the Vice President or President in some cases for amounts not entered in the Cash Book.

In the case of earnest moneys presented with tenders, the practice stated to be prevalent was to prepare and issue receipts for all recoveries, to keep the amount thus recovered out of account till the tenders were disposed of and then to enter in the Cash book only the amount of the tender that was accepted, and to return the other amounts to unsuccessful tenderers. 57

(The vouchers of such tenderers for return of the amounts were not produced for audit.)

A reference to the Cash Book shows that not even the amounts of accepted tenders in some cases could be traced in the

in the Cash Book.

Earnest moneys accompanying tenders should at once be entered in the Cash Book as Deposits. The amounts of the unsuccessful tenders will, of course, be returned by means of a cheque in due course. With regard to the short credit of Rs.22/- (Rs.2/ on R No.170 dated 25-1-08 and Rs 20 on receipt no 92 dated 9th november'08) traced against the Market contract khist, it was explained that, according to a certain agreement between the Bangalore City Municipality and the authorities of the Sri Anjaneyaswami temple, the ground rent of Rs.2/- for the portion of the land close to the temple should be collected by the Municipal Agency and paid to the temple So, instead of bringing the full amount in the Cash Book at once and shewing therein the payment of Rs.2/- to the temple authorities, the amount is omitted entirely from the Cash book. This is irregular Gross recoveries and payments made by the -- Municipality should pass through the Cash Book For the sum of Rs 22/- adverted to above, as well as for the return of the Government Pro Note to Mahomed Yakub Saib and Mastan Saib, Hyder Kan and Ahmed Sheriff (vide statement A) regular acknowledgments should have been obtained.

58

3 Difference between the dates entered on the receipts and in the Cash Book.

As soon as a payment is tendered, the

the amount should be entered in the Cash book and a receipt terefor prepared for issue to the party whether he makes a demand for it or not. While checking the receipt books, it was found that in -- umerous instances, receipts were issued long before the amounts were entered in the Cash Book and in some cases long after the entries were made. The interval in the former case ranges from 7 days to ~~2 years 10 months 12 days~~ 10 months and in the latter case from 7 days to 2 years, 6 months 12 days. In some instances it was noticed that receipts were not at all issued for part payment but that consolidated ones were issued at the time of final payment in settlement of demands (Vide statement A

There is no apparent justification for such an interval, as the accountant who enters the amount in the Cash Book is the one who prepares the receipt ~~as well~~ as well 57

4 Other irregularties

In some instances, receipts given at the time of final recovery acknowledge also the previous recoveries for which receipts were duly given at the time of recovery and which were kept in deposit, but subsequently transferred to the head of account concerned by book adjustment It will be thus seen that in some cases receipts are

given

given for more than the amounts actually recovered. This is irregular. Each receipt should be written and issued immediately on recovery for the amount actually recovered.

A copy of the accompanying statement was sent on to the President with a request to trace the entries in the cash book and a reminder issued on 4th February 1912 and yet no reply has been received.

The procedure followed is entirely incorrect and the officers responsible for correct accounting do not seem to have been sufficiently alive to their responsibility. It is easy to see how, in such a lax system of keeping a Cash Book, opportunities for misappropriation and defalcations readily exist. This system should therefore cease at once, and the Vice President should be made to scrutinise the Cash book ~~when receiving~~ every evening and initial the book in token of his having made such a check so that some body may directly be held responsible if anything went wrong.

This is surely one of the primary duties of the Vice-President.
M
14/6

GC

<u>License fees on arrack, foreign liquor and toddy shops.</u>

The fees for Arrack shops is Rs.15/- per month with 4 annas in addition on each gallon sold in the month in excess of 60 gallons. This fee is collected

collected in pursuance of Government Order No 360-12 dated 17th April 1882. After the Municipal Regulation of 1906 came into force, the practice has been continued pending the framing of bye-laws in this respect under section 48(i) of the Regulation. The fees on foreign liquor ranges from Rs.12 to Rs.25/- per year and on toddy shops Rs.25/- a year under section 58 of the old Municipal Regulation III of 1888.

On the application of some of these arrack shop holders and on the recommendation of the Excise Commissioner the Government have in their Order No. 6523-4/Ml.327-10-4 dated 11th March 1912 abolished the levy of these fees as illegal. This results in the loss of an income of about Rs.18,000/- a year to the Municipality.

61

6 I am humbly of opinion that the Municipality has the power to levy any fee on any person carrying on a certain trade or occupation within its limits and on this account the levy of this license was justifiable just as Loom tax, Oil Mill tax are justifiable. Considering that such a large sum of Rs.18,000/- per annum is involved the matter requires reconsideration at the hands of Government.

I agree. If there was a real legal difficulty it could have been regularized

14/4

The

(188

The demand of the Municipality is based on a return sent, by the District Excise Office, of the number of shops licensed or auctioned by them every year together with the names and addresses of license holders. As already reported to Government in Comptroller's letter No. 2460/246 dated 25th October 1911 these returns were not forthcoming and as the collector of Taxes promised to search for them, Government in their order No. 3585-6/M1.85-11-4 dated the 11th November 1911 directed that "every "endeavour should be made to trace these "lists." The collector now reports that no returns are forthcoming in the Municipal office and that on enquiry it was found that formerly a clerk of the Municipal Office went to the Excise Office and brought the information regarding these license holders and only in latter year after 1908-09 that the Municipality receives these returns from the Excise Office.

62

These returns from the basis of the Demand in the Municipal Revenue and in the absence of these returns the Demand cannot be verified

A loophole again. Information obtained unofficially by a clerk cannot be the basis of a demand. Register. JL 4/4

The revenue from these licenses ranged from Rs.5227/- in 1902-03 to Rs.5385 in 1908-09.

The income derived from the

excess

excess sale of arrack averages about Rs. 13,000/- a year. This is collected by the Bangalore Taluk and credit given to the Municipality, monthly. Except a monthly allowance of Rs.5/-(five) to the Excise Mutsaddi in the Bangalore Taluk office, no other expenditure is incurred for the collection of this revenue.

57. The following irregularities were noticed during audit.

The arrears of one year was not carried forward to the next year and was thus lost sight of during subsequent years A list of such items of balances amounting to Rs.1293 is herewith attached.

May be lost through negligence or the amounts might have been collected + misappropriated
M
14/4

Shop No.25 Varadaraja Mudaliar, amount of Rs 90/- shewn as credit in the Demand Register but no date of credit given nor is the amount traceable in the Ledger and Cash book.

Collected but not credited - Defalcation
M
14/4

63

In some instances credit is traceable only for the tax of the record half of the year while the Demand for the past half is shewn as arrears.

A. Candaswamy Mudaliar Rs.12-8-0 for second half only of 1903-04.

Messrs Spencer and Company Rs 6/-
G. Muniswamy and Company Rs.6/- for second half only of 1904-05.

A demand of Rs.540/- being

License

license fees for Arrack Shops for the year 1905-06 is shewn as withdrawn under President's order No.1897 dated 20th March 1906 issued on the recommendation of the Excise Commissioner in his No. 2196 of the 19th March 1906.

No separate Remittance Register is kept for the credit of these amounts, the reason for the same being that the Shanbogues who collect these amounts remit them through their own Mohatarfa Remittance Registers. Rs.90/- due from shop No. 31 Gavipur for second half year 1907-08 not collected while the amount for the past half only was collected on 30-1-08.

8. From the above, it will be clear that there was no authentic record on which the demand was based, and that no check was exercised over the collection and arrears.

9 Now that the Government have abolished thelicense fees, no remark is called for in respect of improving the system of accounts but if it is considered expedient to reimpose the fee the following procedure should be maintained

(1) Kists of shops should be got from the Excise Office and a proper Demand Register opened out and collections carefully scrutinised and arrears

brought

(191

brought forward from year to year. In all demand Registers the opening entries might well be initialled by the Collector or other responsible officer in token of his check. In the case of these shops there ought to be no arrears at all.

(2) The 4 annas per gallon on sales above 60 gallons a month should be collected by the Taluk authorities who get accounts of sales and a tally statement showing showing quantity ~~got~~ sold and the fee recovered sent to the Municipal Office.

65

Cash Books.

10. The pages are not numbered. Receipts are posted in the classified form of the Cash Book from the daily memos of remittances received from the collection Department.

Entries on the expenditure side are made as cheques are issued At the close of the day, the daily total is made and classified in the daily ledger from which the Cash account to prepared on completion of the month and submitted to the Comptroller with the other prescribed returns It is for consideration why a pass book should not be maintained for showing these transactions so that uncashed cheques may readily be seen

Ledgers (Receipts and Expenditure) 66

11 Separate books are maintained for each month, one for receipts and another one for ex-penditure It would be better if one book is used for the whole year, one part of it being utilised for the classi-fication of receipts, the other for that of charges.

Deposit Receipt and Repayment Registers.

12 These are maintained in manuscript forms Neither the Clearance Register nor the statement of lapsed deposits is maintained

maintained.

All Deposit registers should be maintained in the prescribed forms.

Contingent Register .

13 No contingent register is maintained except the order book wherein the sanction of the Vice President is obtained for purchase of contingent articles required. A contingent Register prescribed in articles 79 and 80 of the Civil Account Code Volume I should be maintained and payments entered as they are made.

Imprest Book.

14 An Imprest of Rs.25/- is allowed to the Collector who pays out of it, the ordinary contingent charges,as occasions arise and recoups them by a cheque from the Vice President The date and number of the cheque by which the imprest is recouped, should be noted in the Imprest Register. 67

Hackney Carriage Register.

15 The following are the Registers maintained in connection with the Hackney carriage License account

(a) Register of 1st class coaches

(b) 2nd ,, Jutkas

(c) ,, 3rd class sirgle bullock carts for passengers

(d) Register of bullock carts and bullocks for carrying loads

(18)

(e) Drivers Register.

Remittance Register in connection with each of the above, are also maintained. As in the case of other licenses no separate Demand Register is maintained and licenses are issued as applications are received. Arrangements should be made to obtain a complete list of such Vehicles and animals in the City as are liable to take out licenses and watch the recovery of the License fees. There is no Prosecution Register maintained.

Apparently the collection is not effective - whatever is voluntarily given is taken
M
14/4

In the case of hackney carriages, licenses are issued both for vehicle and animals. Separate set of licenses one for Vehicles and another for animals may be issued for faciletating reference and check. The Registers do not bear any evidence of having been examined by any body, nor are they initialled by the Inspector who maintains them. The column "Date of issue of License" is not filled up. A separate column for the initials of the accountant should be opened.

68

Only springless carts are numbered and the spring carts are not numbered.

CHATTRAM ACCOUNTS,

6 The following registers are maintained --

1 List of provisions purchased during a month with their rates and value

2. Statement shewing daily receipt and issue of provisions, These are maintained in fly sheets and it would be better if they are recorded in a register,

3 Register shewing the details of provisions used each day with the number of persons fed

4 Nominal roll of persons fed with their age, occupation etc

5, An Imprest Cash Book

Provisions are purchased once a month and paid for by means of a cheque from the Vice-President They are stored in a store room in charge of the Parpathegar Except in Register No. 2 the other Registers do not bear any evidence of check by any responsible officer.

69

An imprest of Rs.10/- is allowed to the Parpathegar. Sundry charges are met from this, which is recouped nearly once a month.

The pay of the Parpathgar is Rs 10/- per mensem. The office of Parpathegar is a responsible one, as he has to be in charge of provision valued at more than Rs.100/- at a time. Moreover he

is

is also responsible for feeding a number of persons that present themselves at the chattram. It is therefore necessary that sufficient security should be obtained from him.

Langarkhana Accounts.

17. An annual grant of Rs.3,250/- is allowed to the Langarkhana From this grant a weekly dole of Rs.8/- per head and clothing are given to the blind, the crippled and the like, numbering 109. As vacancies occur by deaths or desertions, new persons will be enrolled by the Vice President, A cheque is issued weekly by the Vice President to meet this expenditure and payments are made by the collector or other responsible official deputed by him

A register is maintained ~~when~~ where the names of the recipients, the amount of arrears due, the dole for the month, the amount paid and the balance due are recorded. As payments are made they are initialled by a responsible official of the Collection office. 70

A certificate is recorded at the foot of the List shewing the amount distributed and the balance remaining in hand after distribution, Undisbursed amounts are, it is learnt, not brought

back into the Cash Book, but kept out of account in a sealed bag in the Municipal Treasury. The contents of the sealed bag together with the amount of cheque issued for the subsequent week will be taken for the next disbursement, amounting then remaining undisbursed being kept in the Municipal Treasury as above.

This is highly irregular The amount of the cheque should not be charged off at once but should be treated as a temporary advance in the Cash book and therefore as part of the Cash Balance. Vouchers for the actual amount disbursed, and the unpaid balance should be returned to the head office where the actual -- amount disbursed should then be debited to F 5 Langarkhanas, unspent balance forming thus part of cash balance at the Head Office.

71

Firewood License account.

18 Those who deal in firewood are required to pay an annual License fee of Rs.5/-

No demand register is kept. A Register is maintained where the names of those that take out licenses are entered with the needful details The licenses are in loose forms, and it would be better if they are maintained in counterfoil forms bound into books

containing

containing 100 leaves each.

A general survey of these items show that with proper accounts and closer scrutny the Revenue under each of these items could be increased, while the expenditure in the Chattram and Langerkhana better controlled and -- chances of misappropriation or defalcation minimised.

I should say considerably increased. All attempts to increase the income are totally absent in this municipality. This may be the result of frequent help by Govt and ~~frequent~~ sanctions to write off large items destroying all feeling of self reliance
M
14/4

Land Acquisition account

19 In connection with this account, no register was furnished except a file of mutchalikas in a confused condition, got from the parties while paying compensation. The Mutchalikas were arranged in the order of years, and compared with the items of payments on account of compensation appearing in the accounts from 1905-06 to 1908-09. The statement attached herewith shows the items of compensation payments for which Mutchalikas are wanting.

This non-production of Mutchalikas may mean anything — excess payt, wrongly payt or defalcation
72
M
14/4/11

2. A memo was sent to the Vice President to furnish the Audit Staff with a Register of municipal properties and a register of acquired, with the notes of date of demolition and disposal of materials, if any, and accounts that might have been kept of the receipt, issue and balance of materials together with their auction lists, and Remittance Register of such realizations

The maintenance of this Register is very important. On one occasion I det tis an attempt to misappropr a Municipal auction [illegible]

3. But as no reply was received

nd

(199

and as these registers and records were not furnished. No further check on the account under reference was possible.

[illegible]
Officer in charge of the audit
8 4 12

73

...ents showing items of compensation payments for which ...liabilities were not furnished

Enclosed 20-5 Sheet

Date	Amount			Date	Amount			Date	Amount			Date	Amount		
									20161	12	8		46912	1	0
ec 05	1457	11	3					13.9.07	25	6	11	16 4.09	11		0
an 06	585	12	7					17.12.07	109	12	3	14 4.09	170		0
eb 06	427	6	2					9.12 07	845	0		24 4.09	2727	12	9
arch 06	210	0	0					27.12.07	51	0	0	8.4 09	1511	3	1
pril 06	392	8						8 1.08	25	12	10	10 4 09	1634	7	0
ay 06	340	12	5					16.1 08	15	0	0	26.6.09	1000	0	0
une 06	1413	0	9					21 1 08	12	8	11	28 6.09	136	13	3
. 7. 06	3	8						22 1.08	161	3	2	30.6 09	648	12	
7. 8. 06	20	2	0					23 1 08	87		1				
9. 8. 06	45	8						22 1.08	370	3	7		57752	1	1
1.8 06	78	4	0					10.3.08	219	14	2				
1 9.06	40	0	0					3 4 08	470	10	2				
3.10 06	431		0					11.5 08	1425	0	0				
1.10.06	45	0	0					6 5 08	1000	0	0				
3.10.06	93	5	4					17 6.08	2313	2	2				
6.10.06	130	13	0					Bahwangah	472	13	2				
6 12 06	205	11	2					Mallewan	524	6	9				
8 12.06	11	8	6					Petmolfeh	1322	1	9				
2.12.06	29	1	1					14.7.08	1809	6	0				
5.12.06	20	11	6					24.7.08	750						
5. 1. 07	215	0	0					7 8.08	181	10	8				
17 1.07	401	12	8					do	484	9	0				
21.3.07	43	12	0					10 8.08	100	0	0				
6.3.07	1250	0						1 9.08	242	10	2				
6.3.07	300	0	0					5 9 08	144	2	0				
5 4.07	1675	0	0					3 9 08	35	0	0				
3 4.07	530	4	2					16 9.08	873	4	0				
6.4.07	830	11	8					21.9.08	20	0					
21.5.07	148	2	8					30.9.08	1600	0	0				
4.5.07	1734	10	11					1.10.08	54	5	4				
5 6 07	569	4	4					23 10.08	817	5	4				
9.6.07	119	12	7					do	4547	12	7				
8 6.07	700	0	0					10 1 07	2408	5	9				
21.6.07	1425	0	0					24 11 08	296	6	7				
29.6.07	1129	0	0					25.11.08	153		9				
4.7 07	200	0	0					21 12.08	42	3	5				
2.7 07	148	2	8					9.1.09	2100	8					
17.7.07	2316	13	4					19.1.09	140						
20.7.07	6	4						16.2.09	37	8	0				
23 7 07	247	10	6					17.2 09	101	5	4				
16 8.07	238	11	5					26 3.09	292	12	0				
	20161	12	8						46912	1	0				

List of uncollected items of Excise Registration fees during the years 1902-03 to

Year	Name of licence holder	Description of shop	Amount			Remarks
1902-03	A. Cundaswamy Mudly	Foreign liquor	50	.	.	whole year
	Do	Do	12	.	.	Do
	A. Somasundra Mudly	Do	12	8	.	for 2nd Half year
	Do	Beer shop	450	.	.	Paid only Rs 90 of for one Half year for one shop against 6 shops for whole year
	Do	Arrack shop	180	.	.	whole year
	Do	Do	180		.	Do
	Do	Do	90		.	2nd Half year
	Do	Do	90		.	Do
1903-04	A Cundaswamy Mudly	Foreign liquor	6			1st Half year
	Messrs Shrieves & Co	Do	12	.	.	Full year
	Captain & Co	Do	25	.	.	Do
	A. Cundaswamy Mudly	Do	12	8	0	1st Half year
1904-05	Messrs Spencer & Co	Ry. Station Buffet	12	.	.	Full year
	Messrs G. Munuswamy & Co	Foreign liquor	6	.	.	1st Half year
1905-06	Shrieves & Co	Do	50	.	.	Full year
1906-07	Jayaram Mudly	Do	25	.		Do
1907-08	Thiruvengadaya	Arrack shop	30			2nd Half year
1908-09	Gumaiya	Foreign liquor	50		.	Full year
		Total	1293	-	-	

(70)

Statement showing the repayments between the years 1902 & the collection office, and the outstanding amounts of credit in the

Receipt No	Date as per Receipt Book	Date as per Cash Book	From whom recovered	Purpose of recovery
47	8 11 02	5 11 02 28 11 02	Immenthota Moodlan	Sale amount of an impounded horse
148	3 12 02		M Sumvara Rao	value of Sale on Albert Victor Road
157	12 1 03	20 12 03	Muddappa	Tax on shops on Mysore Roads
160	16 1 03	31 12 03	Anna Chinnappa	Land rent on Hanumantalpet.
178	3 3 03		Abdul Azeez Saib	Sale of Soils on Millers Tank.
179	7 3 03		P Langrachar	value of vacant land on Chama-rajendrapet
187	3 4 03	3 4 03.	Poogam Narappa.	Jobing on Dharmambudi Tank
192	13 4 03.	13 4 03	B Osman Khan saib	Sale of Municipal Land on Sherkhan Sahib Lane
197	20 4 03	28 2 03 2 5 03 20 4 03	Mannanbatappa	Jobing on Jackranya & Sampangi Tanks
198	20-4-03	20 4 03 20 2 03	Anna Chinnappa	Jobing on Marvally Tank
199	21 4 03.		Chow Senar Subba Rao	value of note Rs 8 on New Thoragapet
205	1 5 03		B.K. Venkata Varadaiyangar.	House Lighting & water taxes
212	16 5 03.		Chow Senar Subba Rao	value of note Rs 8 on New Thoragapet
213	18 5 03.	11 5 03.	Syed Abdul Khader	Slaughter House Contract
214	18 5 03	20 6 03. 18 5 03	Mahammad Abdulla.	vegetables Market Contract
215	18 5 03.	20 4 03 18 5 03.	Syed Ameer	Wodden Cart rent Contract
216	18 5 03.	16 5 03	Sriramabaley Hanumiah	Manure Khasbar Malabaramam Extension
217	20 5 03	16 7 03 3 10 03	Pattaly Munnappa	Collecting rent from carts on old Timber yard
221	25 5 03.	1 5 03 22 5 03. 25 5 03	Rangappa	Sale of grass on Dharmambudy Tank
224	24 5 03	2p, 2p, 2p 6 03	Anna Chinnappa	Rent from Land at Hanumantalpet
226.	2 6 03		M G Hanum Saib	House Lighting & water taxes
235	17 6 03	16 6 03 17 6 03	Sowrabally Patel Hammad	Manure Contract
236.	20 6 03		Chowdappa Malappa	Deposit Pasture Land
237.	20 6 03		Kuyangode Subbana.	Deposit Cocoanut Produce
238	20 6 03		Sultan Mohiddin Sheriff	Deposit Slaughter House
239	20 6 03.		Anna Chinnappa	Deposit Pasture Land
240	20 6 03	22 6 03	Muhammad Yaseen saib & Ibrahim saib	Deposit Toll gate
241	20 6 03.		Rama Shasty	Deposit Cocoanut Produce
242	20 6 03	do	Hyder Sheriff & Abdul Khader	Deposit Grass & Sugar Cane
243	20 6 03		do	Deposit vegetables Market
244	20 6 03.		do	Deposit Wodden Cart Stand
245	20 6 03.		Abdul Rahiman	Deposit Sugar Cane Stall
246	20 6 03		Syed Ameer	Deposit Wodden Cart Stand
247	20 6 03		Abdul Rahiman	Deposit Wodden Cart Stand

[illegible] of collection as per counterfoils of receipts issued [illegible] office cash book for the years 1902-3 to 1908-09 (except 1903-04)

Number of counterfoil Cash Book			Amount as per cash book			Difference			Receipt signed by S(Sheriff), A(Aff), C(Collector), P(President), VP(Vice President)	Remarks
158	-	-	35 12	-		-	-	-	Venkoba Rao (A) Mr Ramachandra Rao (C)	
50	-	-	=	-	-	50	-	-	Parapchetty (S) V Rao (A) Mr A Rao (C)	
188	8	-	188	8	-	-	-	-	do ~~Mr Chetty~~ (A) Mr R Rao (C)	
42	8	-	42	8	-	-	-	-	do ~~Mr Chetty~~ (A) Mr R Rao (C)	
11	-	-	-	-	-	11	-	-	do V Rao (A) Mr R Rao (C)	
90	-	-	-	-	-	90	-	-	do V Rao (A) Mr R Rao (C)	
45	-	-	33 12	-		11	4	-	do do do	
75	-	-	58 4	-		16	12	-	do do	
23	4	-	15 8	-		7	12	-	Parapchetty (S) do Mr M G K Rao (C) Alterati[illegible]	
19	-	-	9 8	-		9	[illegible]	-	do do do	
200	-	-	-	-	-	200	-	-	do do Mr R Rao (C)	
63	-	-	-	-	-	63	-	-	do do Mr M G K Rao (C)	
200	-	-	-	-	-	200	-	-	do do do	
405	-	-	405	-	-	-	-	-	do do do	
488	-	-	488	-	-	-	-	-	do do do	
86	-	-	86	-	-	-	-	-	do do do	
36	-	-	36	-	-	-	-	-	do do	
27	4	-	27	4	-	-	-	-	Parapchetty (S) do Mr R Rao (C)	
52	4	-	52	4	-	-	-	-	do do do	
63	12	-	63	12	-	-	-	-	do	
69	4	9	-	-	-	69	4	9	Parapchetty (S) do Mr M G K Rao (C)	
18	-	-	12	-	-	6	-	-	do do Mr M. R. Rao (C) Credit	
50	-	-	-	-	-	50	-	-	do	
50	-	-	-	-	-	50	-	-	do do do	
50	-	-	-	-	-	50	-	-	do do do	
50	-	-	-	-	-	50	-	-	do do do	
601	-	-	575	-	-	500	-	-	do V Rao (A) do	
50	-	-	-	-	-	50	-	-	do do do	
50	-	-	-	-	-	50	-	-	do do do	
50	-	-	-	-	-	50	-	-	do do do	
50	-	-			-	50	-	-	do do do	
50	-	-	-	-	-	50	-	-	do do do	
50	-	-	-	-	-	50	-	-	do do do	
50	-	-	-	-	-	50	-	-	do do do	

248	20 6 03.		Abdul Rahman	Deposit vegetables Market
249	20 6 03		Mohamed Abdulla	Deposit vegetables Market
250	20 6 03.		Shaik Dawood	Deposit Stone Carts
251	20 6 03		Shaik Dawood.	Deposit Sugar cane & grass.
252	20 6 03		Venkatasamappa	Deposit vegetables Market
253	20 6 03.		Shaik Adam	Deposit vegetables Market
254	20 6 03		Syed Hassan Saib	Deposit Slaughter House
255	20 6 03.		Papanna.	Deposit vegetables Market
256	20 6 03		Hyder Khan	Deposit Slaughter House
257	20 6 03		Dada saib	Deposit Cocoanut Produce
258	20 6 03		M Ilias Saib.	Deposit vegetables Market
259	20 6 03		M Ilias Saib	Deposit Slaughter House
260	20 6 03.		Shaik Osman.	Deposit Stone Carts
261	20 6 03.		Abdul Karim	Deposit vegetable Market
262	20 6 03		Muhamed Abdul Razak	Deposit Slaughter House
263	20 6 03		Malappa.	Deposit grassy plains
264	20 6 03		Amara Ramma Sattappa	Deposit —do—
265	20 6 03		Maston Khan	Deposit Slaughter House
266	20 6 03		Amara Chinappa	Deposit Thoramandelpet
268	20 6 03.		Ramanna	Deposit Pasture Land
269	20 6 03		Ramalingappa	Deposit Thoramandelpet
271	29 6 03		K Vengama Raja	Manure Contract
274	4 7 03	28 7 03	Narain Raja	Deposit Manure Contract
275	6 7 03	28 7 03	Hanumappa	Deposit Manure Contract
280	16 7 03		Wodder Siddappa	Sale of Pasture Land
282	15 7 03.	6 7 03.	Dada saib & Sabjan saib	Contract Cocoanut Produce
284	22 7 03	30 6 03 / 22 7 03	Syed Abdul Razack	Slaughter House Fees
288	12 8 03		Ramappa	Supplying articles Plague Co
297	2 9 03	27 8 03	Gurammah	Price of Land on Ramna Sta
"	14 7 04.		Mustafa sharif	value of sites 1904 & 1905
11.	15 7 04	15 7 04	Venkatappah	Pasture Land Thoramandelpet
241	20 6 03			

50		50	Paraphshetty (S)	~~V R (H)~~ Mr. M R. Rao (C)
50		50	do	V Rao (R) do
50		50	do	do do
50		50	do	do do
50		50	do	do
50		50	do	do
50		50	do	V Rao (R) do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
50		50	do	do
39		39	do	do
45	45			V Rao (R) do
75	75			do do
30		30		do do
60	60			do do
896	896			do do
200		200	Paraphshetty (S)	do do
75	75		do	do do
2		2	Nagiah (S)	do do
11	8 11	2 11	do	do do

13	15 7 04	15 7 04	T. Chetti Manicappa.	Pasture Land Tharamandelpet
25	30 7 04.	30 7 04	Masty Venkataramayya Ayya	Slaughter House Manna
27	1 8 04	30 7.04	Abdul Jabbar	Sale of Sugar Cane Mills
30	5 8 04	1 8 04	Venkataramanappa.	Tharamandelpet Land Rent.
32	8 8 04	———	Appayappa	Taxes due.
45	2 9 04.	———	L Bhattaparth Badam	Taxes due
50	8 9 04	1 9 04	Venkataramanappa.	Tharamandelpet Land
55.	16 9 04.	14 9 04	Ramabhadrach.	Municipal Land in Cubbonpet
63.	5 9 04.	2/8, 2/9/04.	Mr. T Paramaya Ayya	Taxes due
65.	7 10 04.	3 10 04	Venkataramanappa.	Tharamandelpet Land Rent
94.	12 12.04	———	Thiruvengada Mudliar	Sale proceeds of Material.
136.	14 3 05	1 3 05	Venkataramaniappa	Tharamandelpet new Ramapet Ground rent.
142.	14 4 05.	11 4 05	Somappa Gangappa	Sale of Manure in Malabaram
13	8 7 05	7 7 05.	Anna chinnappa.	Tharamandelpet Land Khast
14	8 7 05	7 7 05	B Ramaswami Ayer.	Legacy etc Licence
15	8 7.05	4 7 05	E Subba Rao	Vehicle & Bullock Licence
16.	8.7 05	6 7 05	Mulkman chinnappa	——— do ———
76	31 10 05	26.10 05.	L A. Pannval & Co	Erecting a pandal in Chetpet
110.	22 12 05	5/9, 7/10, 6/11, 10 6 05	S Shama Rao	Mohatarfa Taxes.
126.	26 1 06	24 1 06.	Hyder Khan	Moorcedhyapalam Toll gate Khast.
139	23 06	25 2 06.	Hyder Khan sahb	——— do ———
145	13 3.06.	23/1, 7/2, 12/3.	K Venugopal Ayya.	Sale of Mango Produce in Basavangudi
146	14 3.06.	5 3 06	Chetti Mahalingam	Constructing Road Repairs Estimate
158.	5 4 06.	17/3, 31/3/06	Hyder Khan.	Toll gate Khast.
161.	16 4 06.	14 4.06.	Syed Ameer.	Worker's Cottage rent
162	16 4 06	14 4 06	Abdul Rahman	Rent on grass Bundles
164	6 6 06	4 6 06	Rungi	Site value amount.
26	9 6 06.	11 6 06	Lala Mungan	occupying Municipal Land
9.	15 6.06.	7 6.06	Tally Gows Khan	Sale of a piece of Land

100			50				50							Magistry (S) V Rao (A). Mr M R Rao (S). The
														original credit of the report to be pointed out
131			125	6	5		5	9	7			do	do	do
42			42									do	do	do
27			27									do	do	do
50							50					do	do	do
25	3	3					25	3	3			do		do
27			27									do	N Rangamah (A)	do
100			100									do	do	do
38	1		38	1								do	V Rao (A)	do
27			27									do	N. Rangamah (A)	do
420							420					Parapshetty (S).	V. Rao (A)	Mr A S A (for c)
27			27									do	N Iyengar (A)	Mr M R Rao (c)
15			15									do	V Rao (A)	do
25			25									do	C R (A)	do
1	8		1	8										do
3	8		3	8								Parapshetty (S)	C R (A)	do
3	8		3	8								do	do	do
3			3									do	do	Mr M S M (P)
3	12	8	27				12	8					do	do
121		8	121		8							Parapshetty (S)	V V (A)	do
121	4	8	121	4	8							do	C R (A)	do
420			920									do	V V (A)	do
70			70									do	do	do
242	1	4	242	1	4							do	do	do
30	2		30	2								do	C R (A)	do
20	2		20	2								do	do	do
3	2		3	2								C A (S)	do	do
8			8									do	do	do
9			9									by A (S).	do	do

215.	18.6.06	16.6.06	Paddaraju Ranga Raju	Manure Contract
248	22.6.06	20.6.06	B Venkataramma	Sale of a piece of Land.
250	22.6.06	20.6.06	B Narasinga Rao.	value of site in Bhamragudem Sub.
274	5.7.06	20.6.06.	Gundappa.	Manure Khut
6	16.7.06	24/6, 30/7/06	K Yengama Raju	Toll gate contract.
7.	16.7.06	4.7.06	——— do ———	Manure Contract Khut
12	25.7.06	23.7.06	Hyder Sherif.	Wooden Cart stand Contract.
18.	3.8.06.	27/6, 3/7/06.	B Narasappa	Manure Contract Khut
38	4.9.06	25/8, 4/9/06.	Rajab Ahmed	Toll gate Contract.
46.	6.9.06	31/8, 6/9/06	Manager Bros. Circus	Land Rent for Circus play.
47.	12.9.06	10.9.06	Raja Ahmed Saib.	Toll gate Contract
50	14.9.06	26.6.06.	M. Ramanna.	Toll gate Contract
73.	23.10.06.	22.10.06.	Venkattappa	Manure Contract.
87.	12.11.06.	8/10, 12/11/06	I Raja Ram Rao	site value on Sheshadripuram
93.	20.11.06	26.11.06	Colonel Debaraj Urs	Taxes etc due.
172.	6.4.07.	———	I. Govinda Rao	site value in Sheshadripuram
174.	6.4.07.	———	V Raja Rao	——— do ———
192	4.5.07	———	Pittappa	Burial ground in Kandayam
194.	8.5.07	13.5.07	Noor Subbah	Earnest money for demarcating Int. walls
195	6.5.07	13.5.07.	Hoochappa Rao	——— do ———
161	2.3.07	7/3, 9/3/07	Rajab Ahmed	Toll gate contract
163	12.3.07.	2.3.07	Pamula Sahebban saib	Sale of Land
170.	24.3.07	14.3.07	Pittappa	& Int. decree Emprogi-nath
201	21.5.07	14.5.07	T J Leonard	Mohatarfa Taxes
233	6.6.07	27.5.07	Venkattappa	Manure Khut.
11	No date	———	Hanumantappa & Appayappa	Taxes due.
24	22.7.07	22.7.07	Saval Mannappa	Manure Contract
~~45~~	~~16.8.07.~~	~~15.8.07~~	~~M. G. Manti Rao.~~	~~Municipal House Rent.~~
45	16.8.07.	15.8.07	M G Manti Rao	Municipal House Rent
12[illegible]	2.12.07	31.11.07	Nanjappa	Sale of grass

50	-	-	45	-	5	-	-	G. A (S)	C. R. (A)	Mar A S N (E)
14	10	8	14	10	8	-	-	-	R. S. (S)	do	do
1	10	-	1	10	-	-	-	-	do	V. V (A)	do
103	6	-	103	6	-	-	-	-	do	C R (A)	Mar Mo G K (MP)
384	2	8	384	2	8	-	-	-	do	do	do
102	-	-	102	-	-	-	-	-	do	do	do
20	-	-	20	-	-	-	-	-	do	do	do
101	10	-	101	10	-	-	-	-	do	do	do
615	134		615	134		-	-	-	do	do	do
15	-	-	15	-	-	-	-	-	do	do	do
190	-	-	190	-	-	-	-	-	do	do	do
214	-	-	214	-	-	-	-	-	do	V V (A)	do
15			15			-	-	-	do	C K (A)	do
248	-	-	248	-	-	-	-	-	do	do	Mar Thambo Chetty (Prof)
131	-	-	182	6	4	248	9	8	P. Chetty (S)	C R (A)	Rayabo Chetty (Prof) do
97	8	-	-	-	-	97	8	-	do	do	Mar Mo G K (MP)
32	8	-	-	-	-	32	8	-		do	do
4	9	6	-	-	-	4	9	6	Subba (S)	V R (A)	do
500	-	-	500	-	-	-	-	-	do	do	do
500	-	-	500	-	-	-	-	-	do	do	do
400	-	-	400	-	-	-	-	-	do	C R (A)	do
18	-		18	-	-	-	-	-	do	do	do
15	-	-	15	-	-	-	-	-	do	do	do
40	8		40	8		-	-	-	do	V Rao (A)	Mar Mo R R (C)
18	-	-	15	-		-	-	-	do	R Ramanna (A)	do
244	4	5	-	-		244	4	5	Ramiah (S)	J S (A)	do
46	-		46	-	-	50	-	-	do	do	do
4			4						The credit of original deposit to be traced.		
4	-		4	-		-	-	-	do	V R (A)	Mar K Rao (C)
55			55			-	-	-	do	do	do

150	11 1 08	16 1 08	C Munuappah	Sty Contract
151	11 1 08	——	Chinnaswamy Modliar.	—— do ——
152	11 1 08	——	Pathanna	—— do ——
153.	11 1 08	——	Veerachinappa	—— do ——
154	11 1 08	——	Mary Huchanna	—— do ——
155	11 1 08	——	Huchappa	—— do ——
156.	11 1 08	——	Beerappa	—— do ——
157	11 1 08	——	Subbrayappa	—— do ——
169.	25.1.08.	10.1.08	J Govinda Rao.	Site value in Sheshadrapuram
170	25 1 08	25 1 08	K Papanna	Market Contract, Rs 2/= to Hogam Sreenivasulu
190	22.2.08	14 2 08	J Govinda Rao	Site value in Sheshadrapuram
191	24.2.08	18 3 08	Mrs S Campbell	Annual Vehicle License
51	26 8 07	——	Pallappa	Plague Comp grounds rent
74	12 10 07	10 5 08	Venkatappa	Sale of Land.
95	8 11 07	8 11 07	Venkataswamy Rayan.	Manure Contract.
98	11 11 07	11 11 07	K Papanna	Market Khas
109	15 11 07	13 11 07	P Munuswamy Rayan.	Manure Contract
113	28 11 07	16 11 07	Govinda Rao	Sale of sites in Sheshadrapuram
214	27 3 08	6 4 08	Ulsoor Subbiah	Deposit for demarcating Site walls
218	30 3 08	——	J Govinda Rao	Site value in Sheshadrapuram
303	25.5.08	22.5.08	J Govinda Rao	—— do ——
317	13 6 08	12 6 08	Munuswamy Rayan	Manure Khas
322	20 6 08	20 6 08	Hyder Khan & Ahmed Sheriff	Toll gate Contract
7	3 7 08	——	Hyder Khan & Ahmed Sheriff	Toll gate Contract
93	9 11 08	12 11 08	J P Vasudevaiah	Site value in Sheshadrapuram
163.	15 4 09	15 4 09.	Shah Dawood & Hyder Sheriff	Market Khas Contract Rs 2/= to Anjanappa Swamy Hosur
165	15 4 09	——	Ulsoor Seetappa.	Earnest money for Building Site
166.	15 4 09	——	Ulsoor B Nanjundappa.	—— do ——
167	15.4.09	——	M Ramiah	—— do ——
168	15.4.09.	——	Ulsoor Subbiah	—— do ——

50	50		Ramiah (S) V. R. (A) Mr. K Rao (C)
50		50	do do do
50		50	do do do
50		50	do do do
50		50	do do do
50		50	do do do
50		50	do do do
50		50	do do do
8 2	8 2		do do do
360	356	2	do do do Receipts from Temple authorities required
8 2	8 2		do do do
40	23	17	do do
1 86		1 86	Ramiah (S) do do
65	65		do do do
123	73	50	do do do The credit of original deposit to be traced
360	310	50	do do do The credit of original deposit to be traced
50	50		do do
8 2	8 2		Ramiah (S) do do
640 2	640		do S Rao (A) do
8 2		8 2	do do do
4 2	8 2		do V R (A) do
57	57		do do do
3875	2 725	1150	do do do The credit of original deposit to be traced. Remittance must for the notes to troops was shown
4 50 13.4		4 50 13.4	do do Mr. M G K (C)
3	3		A S (A) Mr. N S (V P)
366	366	20	Ramiah (S) V R (A) Mr. M G K (C)
250		250	do do do
250		250	do do do
250		250	do do do
250		250	do do do

169	15 4 09	——	Wasir Munuswamappa	Earnest money for Building 2 Shops.
178	20 5 09	26 4 09	J P Vandevial	Site value in Sheshadripuram
180	25 5 09	18 6 09	Narayan Raju	Manure Contract
181	25 5 09	——	Gangama Raju	—— do ——
182	25 5 09	18 6 09	C Naramaswamy	Tender for Toll gate fee
183	25 5 09	——	Sarabu Nattappa	—— do —— Manure
184	25 5 09	——	Pattiammah	—— do ——
185	25 5 09	18 6 09	Renga Boramma	Tender for Manure
186	25 5 09	——	Jaffar Khan & Shaik Hyder	—— do —— Toll gate fee
187	25 5 09	——	—— do ——	—— do —— Slaughter House fee
188	25 5 09	18 6 09	Abdul Azeez	Tender Collecting Tolls
189		18-6-09	Syed Abdul Khader	—— do —— vegetables Market
190	"	18 6 09	Syed Abdul Khader	—— do —— Slaughter House
191	"	18-6 09	Hyder Khan	—— do —— Tharamandelpet Land
192	"	——	B H Rangama	—— do —— Tolls
193	"	——	B H Rangama	—— do —— Tolls
194	"	18 6 09	Venkatappa.	—— do —— Cocoanut Produce
195	"	——	Sunal Munuappa	—— do —— Manure
196	"	18-6 09	Naramaswamy	—— do —— grazing Land
197	"	——	Venkataswamy Raju	—— do —— Manure
198	"	18 6 09	Shaik Dawood & Hyder	—— do —— vegetables Market
199	"	18-6 09	Mulkman Shamappa Shetty	—— do —— grazing Land
200	"	——	B. Munuswamappa	—— do —— Manure
201	"	——	Gopalachar	—— do —— grazing Land
202	"	——	Venkataramanappa	—— do —— Manure
203.	"	——	Abdul Gaffoor	—— do —— Tharamandelpet Land
204.	"	——	Patel Pennah	—— do —— Manure
205	"	18-6-09	Sheik Badappa.	—— do —— Manure
206	"	18-6 09	Kambappa	—— do —— Manure

0	-	-	250	Ramiah (S)	V R (A)	Mr. M G K (C)
3	-	3	-	do	M S Rao (A)	do
0	-	50	-	do	V R (A)	Mr. S Rao (V P)
50	-	50	-	do	do	do
0	-	100	-	do	do	do
50	-	-	50	do	do	do
50	-	-	50	do	do	do
50	-	50	-	do	do	do
100	-	-	100	do	do	do
50	-	-	50	do	do	do
50	-	50	-	do	do	do
50	-	50	-	do	do	do
50	-	50	-	do	do	do
50	-	50	-	do	do	do
50	-	-	50	do	do	do
50	-	-	50	do	do	do
50	-	50	-	do	do	do
50	-	-	50	do	do	do
50	-	50	-	do	do	do
50	-	-	50	do	do	do
50	-	50	-	do	do	do
50	-	50	-	do	do	do
50	-	-	50	do	do	do
50	-	-	50	do	do	do
50	-	-	50	do	do	do
50	-	-	50	do	do	do
50	-	-	50	do	do	do
50	-	50	-	do	do	do
50	-	50	-	do	do	do

207	25-6-09	18-6-09	Hoolchappa	Tender for Manure
208	25-6-09	do	K Papanna	do vegetables Market
209	"		Munnaswappa	do Manure
210	"		Venkattappa	do Grazing Land
211	"		Munappa	do Grazing Land
212	"	18-6-09	Dodda Annappa	do Manure
213	"	18-6-09	Contractor Subba	do Manure
214	"	18-6-09	Shamanna	do Manure
216	"		C Munappa	do Lighting
217	"		Bhangana Raju	do Manure
218	"	18-6-09	Thimmaiah	do Manure
219	"	18-6-09	Puttaiah Hunnaiyappa	do Manure
220	"		Lakshmiah	do Cocoanut
221	"	18-6-09	S Puttanna	do Toll Gate
222	"	18-6-09	S Puttanna	do Manure
223	"	18-6-09	Narasimha Raju	do Manure
224	"		Govindappa	do Lighting
225	"	18-6-09	Peddaraju	do Manure
226	"	18-6-09	Kannaraju	do Manure
227	"		Anna Bhimappa	do Market
228	"	18-6-09	Anna Bhimappa	do Tharamandelpet
229	"	18-6-09	B Subbraiappa	do Manure
230	"	18-6-09	Sangewappa	do Manure
234	9-6-09		G Hum Wright	Annual Vehicle License
236	18-6-09	10-6-09	C Naraynswamy Modliar	Toll Gate
	18	"	15	18

0	50			Ramaiah (S)	V.R. (A)	Mr. N.S. Rao (V P)
0		50		do	do	do
0		50		do	do	do
0		50		do	do	do
0		50		do	do	do
0	50			do	do	do
0	50			do	do	do
0	50			do	do	do
0		100		do	do	do
0		50		do	do	do
0	50			do	do	do
50	50			do	do	do
50		50		do	do	do
50	100			do	do	do
50	50			do	do	do
50	50			do	do	do
50		50		do	do	do
50	50			do	do	do
50	50			do	do	do
50		50		do	do	do
50	50			do	do	do
50	50			do	do	do
50	50			do	do	do
18	18		18	do	do	do
4683	3463	56	—	do	do	Mr. M. G K
7924/51	1896/15		8962/35			

48

1912 1908-09

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

Letters Nos.7098 and 7099 dated the 11th May 1912 from the Comptroller submitting reports on the special audit of the accounts of the Bangalore City Municipality ordered in Government Proceedings No.2332-3/M1.80-09-2 dated the 9th September 1909.

Order thereon No. 9432-5 ml80 09-4

Dated Bangalore the 29th May 1913.

---

(1) Conservancy cess accounts.
(2) Market accounts.
(3) Mohatarfa accounts.
(4) Public Works accounts.
(5) Octroi accounts.
(6) Cattle-pound accounts.
(7) Excess water accounts.
(8) Animal and vehicle license accounts.
(9) Site value accounts.
(10) Misc. accounts.

The accounts of the Bangalore City Municipality up to the end of June 1902 were audited by Mr.Kiernander. The present audit covers a subsequent period of seven years up to the end of June 1909. It was conducted under the marginally noted heads of accounts.

2. The audit disclosed

(1) that there were defalcations of

municipal

municipal revenue;

(ii) that the outstanding arrears were very heavy,

(iii) that the registers and accounts have not been properly maintained, and (iv) that some of the registers and accounts have been missing.

para 3 of the Notes

3. As regards defalcations, some of the defaulters have been prosecuted and convicted, some who were under trial have been acquitted or discharged and steps are being taken to bring the other offenders to justice. Government regret to observe that the above irregularities were mainly due to want of supervision and control on the part of the executive officers of the Municipality.

4. The improvements suggested to better the unsatisfactory condition of the Municipality are chiefly

(i) appointment of full time President

(-organisation of the offic

with a view to keep the cash and account branches distinct

(iii) leasing out the market collection in its entirety

(iv) farming of Octroi revenue or its abolition

(v) compilation of an office manual for the guidance of the officials

(vi) revision of forms and accounts.

5. Effect has been given to suggestion (i) by the appointment of a non-official whole-time President for the Bangalore City Municipality. The proposal to separate the cash and account branches is engaging the attention of Government. The farming out of the collection of octroi revenue is opposed to the standing orders of the Government of India communicated in the late Chief Commissioner's Proceedings No. 2627/M1.277 dated the 26th October 1877 As regards its abolition Government has already passed orders

Council is disposed t

if any

Ml 236-12)-1 2 2

(1) The question has been referred to the present President for detailed opinion

X 1

(2) y

(3) G O No 6981-9 Ml 108-10)-11 d 26 3 12 X

excess water accounts will be forwarded to the Chief Engineer for similar action being taken on the matter, as the collection of charges on account of excess water consumption now devolves on the Public Works Department. A copy of the audit report on Public Works Accounts will also be forwarded to him for necessary action.

Water supply mts para 13 4(2)

8. It is finally observed that the delay in the audit of accounts was due to non-production of accounts and records by the Municipal Staff. For the same reason it is stated that the extent of defalcations could not be determined and detected. The President is requested to examine the case thoroughly detect loss of Municipal revenue by enquiries and other means and take steps for ng against simi oss in future.

Offg. Secretary to Government

To

The Comptroller to Government.
The President of the Municipal Council, Bangalore City.
The Chief Engineer of Mysore.
The Comptroller, P.W & Ry. Accounts

C.C.

Have audit & auditor reports to forward the audit reports of the Bangalore city 2 drafts ~~[illegible]~~ 1902-3 to 1908 09

GRS 29A]

190

From

The Offg. Secy to the Govt of His Highness
the Maharaja of Mysore,
Genl and Rev Dept

To

The Superintendent,

Government Press, Bangalore

Dated

Despatched 29th May 1913

Received

General No 9131
No 1 mil 80 09 49
Enclosure No

Has the honor to request that the accompanying reports on the audit of the accounts of the Bangalore City Municipality may be printed with the Government review thereon and 100 copies of the same sent to this office at an early date.

By Order,

Offg. Secretary to Government

C.C.

REPORTS ON THE SPECIAL AUDIT OF THE ACCOUNTS OF THE BANGALORE CITY MUNICIPALITY, WITH THE GOVERNMENT REVIEW THEREON

Proceedings of the Government of His Highness the Maharaja of Mysore,

READ—

Letters Nos 7098 and 7099 dated the 11th May 1912 from the Comptroller submitting reports on the special audit of the accounts of the Bangalore City Municipality ordered in Government Proceedings No 2332 3—Ml 80 09 2 dated the 9th September 1909

No 9432 5—ML 80 09 48, DATED BANGALORE, 29TH MAY 1913

ORDER THEREON —The accounts of the Bangalore City Municipality up to the end of June 1903, were audited by Mr Kiernander The present audit covers a subsequent period of seven years up to the end of June 1909 It was conducted under the marginally noted heads of accounts

1 Conservancy cess accounts
2 Market accounts
3 Mohatarfa accounts
4 Public Works accounts
5 Octroi accounts
6 Excess water accounts
7 Cattle pound accounts
8 Animal and vehicle license accounts
9 Site value accounts
10 Miscellaneous accounts

2 The audit disclosed —

(i) that there were defalcations of Municipal revenue,

(ii) that the outstanding arrears were very heavy

(iii) that the registers and accounts have not been properly maintained and

(iv) that some of the registers and accounts have been missing

3 As regards defalcations, some of the defaulters have been prosecuted and convicted, some who were under trial have been acquitted or discharged and steps are being taken to bring the other offenders to justice Government regret to observe that the above irregularities were mainly due to want of supervision and control on the part of the executive officers of the Municipality

4 The improvements suggested to better the unsatisfactory condition of the Municipality are chiefly—

(i) appointments of a full time President

(ii) re organization of the office with a view to keep the cash and account branches distinct,

(iii) leasing out the market collection in its entirety

(iv) farming of octroi revenue or its abolition

(v) compilation of an office manual for the guidance of officials

(vi) revision of forms and accounts

5 Effect has been given to suggestion (i) by the appointment of a non official whole time President for the Bangalore City Municipality The proposal to separate the cash and account branches is engaging the attention of Government The farming out of the collection of octroi revenue is opposed to the standing orders of the Government of India communicated in the late Chief Commissioner's Proceedings No 2637—Ml 277 dated the 26th October 1877 As regards its abolition Government have already passed orders to the effect that if any Municipal Council is disposed to abolish octroi partially or entirely it may do so after submitting definite proposals and obtaining sanction of Government The Comptroller is taking necessary action for including in the Municipal Account Code the suggestion of the audit officers with regard to the revision of forms

6 Excepting the reports relating to the conservancy cess and Market accounts which have been already forwarded to the President a copy of each of the audit reports now received will be forwarded to the President who is requested to examine in detail with a view to his noticing the irregularities and settling matters [illegible] in consultation with the Municipal Council A report of the action taken with regard to each audit report with the result thereof should be submitted for the orders of Government as early as practicable

A copy of the audit report on the excess water accounts will be forwarded to the Chief Engineer for similar action being taken in the matter as the [illegible] of charge on account of excess water consumption now devolves on the Public Works Department A copy of the audit report on Public Works [illegible] also be forwarded to him for necessary action

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

Letter No 7098—L A D 698, dated Bangalore, the 11th- 22nd May 1912, from J S Chakravarti, Esq, M A, F R A S, etc, Comptroller in Mysore, to C S Balasundaram Iyer, Esq, B A, Officiating Secretary to the Government of Mysore, General and Revenue Departments

---

With reference to Government Order No 2332 3—Ml 80 09 2, dated 9th September 1909, directing the special audit of the accounts of the Bangalore Municipality from 1902 3, I have the honor to forward for the information and orders of Government a copy of the final report embodying the result of the audit drawn up by Mr T Lakshminarasimha Rao, Officer in charge of the Audit and to state that I have entered brief marginal remarks on the important points noticed in the report

2 In para 8 of his report Mr Lakshminarasimha Rao has suggested the desirability of separating the cash and account branches of the Municipal Office, and in this connection I would observe that at my instance Government called for suitable proposals for the revision of the Municipal Office and that the Municipal Council s recommendations are under the consideration of Government

3 Mr Lakshminarasimha Rao has also suggested certain changes in the forms and registers now in use in the City Municipality but all necessary modifications will of course be included in the orders which Government may pass in finally sanctioning the Municipal Accounts Manual

4 My thanks are due to Mr Lakshminarasimha Rao for the way in which he has handled this Special Audit, and to the Special Audit Staff, for the good and honest work done by it

---

THE BANGALORE CITY MUNICIPALITY

Report on the audit of the accounts for the seven years ended 30th June 1909

GENERAL

The Government in their Order No 7620 1—Ml 164 08 5 of the 9th February 09 desired the Comptroller to depute one of his assistants if possible to look into the City Municipal accounts and suggest means of putting them right I was accordingly deputed by the Comptroller in March 1909 to study the system of accounts which was in operation and check them with a view to suggest improvements in the existing system and the deputation was recognised by Government in their Order No 9363 4 — Ml 164 08 8 of the 27th March 1909 After some correspondence regarding the inconvenience to which the clerical and executive staff of the Municipality would be put if the examination of the accounts commenced at once the work was begun by me in the latter part of June 1909

2 An examination of some of the registers in the Cess Department of the Municipal Office was undertaken with the result that no sort of system or supervision was found to exist as regards collection and handling of money in the department in as much as some remittances were observed to be less than actual collections besides erasures, pencil entries want of dates delays in remittances incorrect, unauthenticated and incomplete state of registers and accounts, missing receipts stated to have been delivered to parties before actual realization of dues and defalcations committed by cess collectors Hanumanthappa and Krupal Singh and cess clerk Abdul Latiff These defects were duly reported and a detailed audit suggested to Government in Comptroller s No 1225— R 62 of the 30th August 1909

3 The Government in their Order No 2332 3—Ml 80 09 2 of the 9th September 1909 directed a thorough and searching examination of the accounts from the year subsequent to the period covered by Mr Kiernander s audit i e from the year 1902 03 with a view to find out as far as possible if any municipal money has been actually misappropriated since then who were responsible for the same and in what sums and what measures were necessary to set right the accounts In the same order the Government sanctioned, for the purposes of the examination of the accounts the entertainment of two accountants, one on Rs 50 and the other on Rs 30 per mensem at the cost of the Municipality I was then placed in charge of the detailed audit which covered a period of seven years and which was begun on the 21st September 1909 and completed on the 15th of March 1912 taking in all 30 (not clear) months

RESULT OF AUDIT

4 The conspicuous absence of timely scrutiny or supervision of collections and accounts, the incorrect, incomplete, unauthentic and confused state and even the absence of registers, accounts and other records, the tardy supply of such books, records and other information as were available, the preparation by the auditors of such registers, etc , as were necessary for the audit, and above all the inordinate delay on the part of the Municipality in furnishing replies to objections retarded the audit work so much so that any reasonable estimate of time required for the audit was found impossible, and the Government was accordingly addressed from time to time to sanction the continuance of the special audit establishment Among the several items of work done by the audit staff may be included also the verification of amount reported by the Municipality as having been defalcated by shanbhog Rangappa of the V Division, and the audit of plague accounts of the city for 1909 10, as per Government Orders Nos 1294—Ml 164 08 15 and 2593 5 Sm 26 10 6, dated 5th August 1910, and 26th September 1910 respectively The auditors had also now and then to instruct the Police in the conduct of cases of defalcation which they discovered against some cess collectors and a shanbhog and attend the City Magistrate s Court in connection therewith The latest sanction accorded in G O No 5555 6—Ml 85 11 6 of the 10th February 1912 expired on the 29th idem On this date, only two items of work remained in arrears, *viz* , (1) the preparation of lists of such remission entries in the house tax demand registers, as were not supported by the orders of Government furnished for audit and (2) the verification of Collector s explanation for absence of receipts for sums shown in the demand registers for 1905 06 as arrears These two items of work engaged the attention of the Special Audit Staff for 15 days in March 1912 and it is therefore requested that the continuance of the establishment up to 15th March 1912 may be kindly sanctioned

5 Since my transfer to the Secretariat in April 1910, I have not been able to personally supervise the audit work to the extent I was doing it when in the Comptroller s Office and in order to supplement my casual inspections Mr A Narasimha Murti then Accountant of the Public Works Department was deputed from 1st September 1910 to superintend the work of the auditors under my general or special instructions and himself to take up the minor accounts for two hours a day in addition to his legitimate work As reported by the Comptroller in para 3 of his No 2878 of the 15th November 1910 the services of this accountant now examiner Local Audit Department of the Comptroller s Office was placed solely at my disposal to supervise the audit from the 14th December 1911

6 The audit which cost the Municipality Rs 2 355 14 3 brought to light defalcations or other grave irregularities or other loss of money amounting to Rs 68 192 2 9 as detailed in the margin Cess clerk, Abdul Latiff and shanbhog Narasimhasastri of the IX Divi-

	R	a	p
Institute accounts	1 103	15	1
Mohatarfa IX Division	492	11	10
Do V	687	8	10
Do Trifoil bill books	48	9	4
Annual & Vehicle license	69	5	2
Site value account	3	0	0
Irregularities	64 454	9	6
Other loss of money	1 992	11	0
Total	68 192	2	9

sion were prosecuted to conviction and cess collectors Krupal Singh and Hanumanthappa are now being tried Cases against other Cess collectors are, it is understood, under investigation Shanbhog Rangappa of the V Division was already prosecuted and convicted Thus while the audit disclosed, grave defects and irregularities in accounts, books, registers and records of the Municipality it has also brought to light defalcations or other loss of money resulting in a surplus of Rs 1,382 1 0 over the cost of its own maintenance The object of an audit is two fold It is preventive and curative of irregularities The present audit serves both the purposes

The excess of one amount over the other is what is meant

(Intd) J S C
12 4

7 The audit work was completed on the 15th March 1912 and audit reports on the several units noted in the margin have been separately submitted The present report forming as it does the last of the series of audit reports is intended to offer suggestions as to what measures are necessary to set right the accounts as required by Government in para 2 of their Order No 2332 3--MI 80 09 2 of the 9th September 1909 The suggestions are accordingly made herein under

1 Cess accounts
2 Animal & vehicle licenses
3 Cattle pound
4 Market account
5 Excess water account
6 Octroi account
7 Site value account
8 Mohatarfa account
9 P W accounts
10 Other item

REORGANISATION

8 One striking violation of a general principle in the Municipality is that the cash and account branches are not kept distinct from each other The Collector who is in charge of the collections of Municipal revenue has also under his control both the Municipal Treasury to which collections are remitted and the accounts of demand collection and balance which regulate collection This arrangement is anomalous It is in the Collector's office that the collections are classified daily under account heads A classified daily abstract of revenue called the daily remittance form is then prepared and sent to the Head office where the form is copied into the receipt side of the General Cash Book The duty of the accounts branch in the Head office is confined to the posting of the General Cash Book compilation of monthly accounts and other returns and scrutiny of bills for payment It will thus be seen that the Head office has at present no information of demand or of uncollected balance It is desirable therefore that the establishment now employed in the collection office should be transferred to the Head office where the accounts of all demand collection and balance should also be maintained At present if it be held that the Collector's Office corresponds to a Tahul Treasury in relation to the Head office the daily forms are not at all scrutinised in the Head office as the form is not accompanied with the vouchers and a mere copying could be done anywhere else It would also save duplication of work and so long as money was in the hands of a person who was not himself keeping the accounts thereof one would act as a check on the other and mistakes would be minimised automatically

9 The Head office may then be divided into three branches, *viz* (1) Correspondence (2) Cash and (3) Accounts The Head Clerk, the shroff and the accountant

should be held responsible for correct and prompt performance of duties connected with their respective branches

10 The accounts branch should then maintain all accounts of demand, collection and balance and see that no collection is left unremitted for a day later than necessary, while the shroff should accept no remittance which has not already been posted and passed by the accounts branch The shroff's account of daily receipts should at the close of each day, be agreed with the aggregate of remittances passed by the account branch If the scrutiny and the agreement referred to above are carried out *daily* by the accounts branch the chances of collected amounts being left unremitted will be minimised, if not put a stop to altogether When an agreement has thus been effected each day, the chalans will be returned by the shroff to the accounts branch where they will be abstracted under different account heads, and the abstract agreed with the several remittance registers The receipt side of the cash book is then posted in the accounts branch from this abstract

11 The shroff should be held responsible that no delay occurs in the remittance of cash to the Government Treasury Moneys received up to 3 P M of any day should be sent to the Government Treasury the very day, those received thereafter being kept in the Municipal Treasury for remittance next office day at 3 P M together with amounts received up to that time on that day

12 The two important branches of the Municipality, *viz* Public Health and Engineering have been in charge of responsible and duly qualified officers who have an independent status of their own in the State service If, just as the Health Officer is the Vice President of the Municipality in the Health Department the Municipal Engineer is regarded as the Vice President in the Engineering Department the Engineer will dispose of all matters in his department obtaining orders where necessary direct from the President The Head office will then cease to be the medium of communication between the President and the Engineer or other Heads of Departments and will have more time at its disposal for accounts In fact it has to be mentioned that either the Vice President or the Collector is a superfluity but considering the rank and status of the officers presiding over the Health and Engineering Departments an officer of some status should be at the head of the Collection Department The designation of Vice President may be omitted altogether and the officer in charge of the Collection Department called the Revenue Officer, his pay being Rs 150—20—250 All these three units will be controlled by the President as heretofore

13 If the accounts of demand collection and balance and the Treasury be thus taken away from the charge of the Collector the only work that the new Revenue Officer will have to look after is collection There are one, two or even three shanbhogs in each division and two distraining officers If necessary, the number of distraining officers may be increased and the pay of these officers and poorly paid shanbhogs also raised The status of the distraining officers may be similar to that of shekdars in the Revenue Department In fact, it would be an advantage to have shekdars in the

Revenue Department lent to Municipalities for this work so that they could do their work under fear that their substantive prospects would be jeopardised by any misbehaviour The status of the distraining officers may therefore be that of shekdars in the Revenue Department where moneys are left to be collected by poorly paid officials without much scrutiny from above, the temptation to defalcate becomes strong and it is therefore necessary since potgi is not given to these shanbhogs that their pay should be raised These inducements may make them better When the collection staff is thus strengthened it seems quite practicable for new Revenue Officer to look after the collection work—the only duty left for the present Collector after the reorganisation suggested herein is effected The Revenue Officer should also be responsible for collection of cess which at present, is done by the Health Department which is not intended to collect Municipal revenue Cess clerk and cess collection peons should be transferred to the Revenue Office With three distinct and responsible units working the work of the Head office will be one of mere compilation and with a complement of good accountants and clerical staff the work can be carried on automatically The President will not have much correspondence work under the decentralised system suggested above but as he has much more important duty to attend to in the general supervision of the work of the executive staff and scrutiny of accounts which at present are very lax a whole time President on Rs 500 per mensem seems to be absolutely necessary If a Deputy Commissioner is the President it is easy to see that he cannot find the time necessary to exercise the necessary close scrutiny which alone can be effective and has perforce to be given to assistant who in the very nature of things becomes a separate entity himself and causes friction in the various departments These difficulties do not exist in the case of a whole time President for under him there will be harmonious working and the scrutiny would be better In the case of the Bangalore Municipality at least if not in the case of Mysore also the time has arrived when a whole time President should be appointed

I agree that the arrangement under which the Deputy Commissioner of a heavy district is made the President of the largest Municipality in the State is unsatisfactory

(Intd) J S C
12 4

14 It is learnt that the Municipality has submitted to Government for sanction a reorganisation scheme and I have also submitted herewith for consideration a proposition statement of the establishment that may become necessary when the changes hereinbefore suggested are given effect to The proposals involve an increase of expenditure by Rs 161½ per mensem or Rs 1 937 per annum but this slight increase is bound to bring in more than double its amount as revenue by better collection and scrutiny The duties of the accountant when the proposed changes are introduced, not only double themselves but also make the appointment a very important one The present scale provides Rs 50 (the present incumbent gets Rs 60) for the place and in order to attract efficient and experienced men in accounting the pay of the appointment is proposed to be made progressive Rs 50) 7) This place should always be filled by an efficient Accountant on 30 3 45 from the Comptroller s Office the selection being left to the Comptroller A minimum qualification should be required of persons filling up other places

15 The duties of the distraining officers being very similar to those of the shekdars in the Revenue Department, the sanctioned scale for shekdars is proposed for the distraining officers of the Municipality These places should therefore be filled always by men who, under the rules of the Revenue Department are eligible for shekdari so that an interchange between the Revenue and Municipal Departments could be possible

16 *Changes in accounts and forms*—Changes considered necessary have been proposed in appropriate places in the audit reports concerned, and need not therefore be dealt with again in detail here Only the important changes have been alluded to in the following paragraphs

17 Receipt books containing a uniform number of receipts say, one hundred should be printed in counterfoils, except in the cases of Mohatarfa and Octroi for which separate proposals are made in the audit reports concerned The books and the receipts in them should bear consecutive numbers also in print The first page of every book should contain a certificate of the number of pages in the book and an authority for the subordinate to whom the book is given to issue receipts from the book over his own signature A register should be maintained showing the receipt issue and balance of these books acknowledgments of the persons to whom the books are issued should be taken at the time of issue and the return of the old books insisted upon at the time the new ones are supplied The books should be as carefully preserved as Cheque Books

18 The remittance registers at present used are not in proper form A form suggested for adoption is herewith submitted

19 The Chalans or Irsalpattis, as they are called require no change as they furnish all necessary particulars and they should be prepared only in cases of remittances received directly at the Municipal Office

20 The present demand registers for mohatarfa tax are very comprehensive and may continue to be used As these registers give details of arrears also there is no necessity to have, as in Madras a separate arrear demand register A miscellaneous demand register may however be used for all other taxes in the form suggested in connection with the audit of the market accounts

21 Forms proposed by me for the demand registers for conservancy cess have already been adopted in the Health Department This improvement in accounts has resulted in an increase of cess revenue from Rs 5,117 in 1908 to Rs 5,833 in 1909 10

The desirability of converting the special sanitary cess leviable under Section 59 VI into a special rate under Section 71 (2) of the Municipal Regulation VII of 1906 is suggested for consideration In the report on the audit of cess accounts the difficulties of collecting a fluctuating demand exemptions for payment of the cess being granted on grounds which really ought not to serve as such were detailed As the cess is a legitimate object of taxation a conversion of the same into a tax is justifiable and such a step would fix the demand and increase the revenue

22 The correct maintenance of the survey register is very necessary, as on it depends the correctness of

demand for the succeeding year All increases and decreases of demand must therefore be entered in this register and duly authenticated before the connected entries of demand are made in the succeeding year s demand registers The timely conduct of annual jamabandi as in the Revenue Department cannot in this connection, be too strongly commended and such jamabandi in the past have not received the attention they deserve

23 Section 67 (1) of the Municipal Regulations requires the revision of every part of the assessment lists to be made not less than once in every four years No revision seems to have been carried out for several years past It is observed that under Section 59 (1) (1) a tax not exceeding six per cent on the annual letting value of buildings and lands is to be levied The annual letting value should as in Madras be taken at the gross annual rent at which the property *might reasonably be expected* to let from month to month or from year to year But the taxation in the city is found to have been based, in many cases on the actual rent realised This is obviously not correct as nothing is allowed for repairs etc It is therefore suggested in this connection that an officer be appointed to prepare a list of taxable properties at once and proceed to revise the assessment on a correct basis An assessment register should be prepared of all properties buildings lands gardens etc whether taxable or not

Revision of assessment is the chief source of additional revenue and should not be neglected

(Intd) J S C
12 4

24 Market revenue is at present partly leased out and partly collected departmentally There being a Market Sergeant, it would be better if the whole revenue is collected departmentally subject to periodical scrutiny on the spot by the Revenue Officer

25 The octroi collections are made departmentally It seems absolutely impossible to prevent smuggling of dutiable goods imported into the octroi limits It is therefore suggested for consideration as to why the octroi revenue may not be farmed out While this system saves to the Municipality the cost of establishment amounting to about Rs 5 250 per annum it ensures definite amount of revenue to the Municipality and relieves that body of the trouble involved in arranging for detection of smuggling In this connection the system of composition passes may also be considered

The octroi duty on cloth may be thus compounded and that on others abolished as vexatious Considering the cost of collection and the chances of smuggling to which the departmental collection of the *duty* is subject Instead of the octroi duty on other than cloth a shop license fee may be levied from the merchants who deal in goods (other than cloth) liable at present to the octroi duty This procedure facilitates determination of an annual demand so that the Municipality can be sure of an almost fixed annual income It has however to be stated that the levy of octroi duty is not justifiable according to the generally accepted canons of taxation and it is for consideration why the whole duty should not be abolished and fresh fields of taxation resorted to to make up the loss in more legitimate ways

Th[illegible] ed by me sometime [illegible] this [illegible] beforo Government

(Intd) J S C
12 4

26 In the last para of his letter No 1225 –R 62 of the 30th August 1909 the Comptroller suggested the desirability of at once taking proper security from the employees entrusted with the collection of cash The

Not [illegible] how work [illegible] Municipal[illegible]

(Intd) J S C
12 4

Government in their Order No 2332-3—Ml 80 09 2, of the 9th September 1909, asked the President to take immediate necessary action to obtain securities from the employees of the Conservancy Department But it is understood that no security has as yet been recovered from the employees except from cess collector Subba Rao

27 It was observed during audit that the records of the Municipal Office were in a chaotic condition References asked for could not be traced Some registers were totally and some partly eaten by white ants Much care was not evidently bestowed on the preservation, arrangement and indexing of records and periodical destruction of less important ones An efficient arrangement should be made not only to sort and destroy the old records but also to preserve systematically the current records

28 For the internal administration, accounts and office procedure of the Municipality it is necessary however that a set of rules be framed and published as a Manual for the guidance of the officers and officials concerned, and I learn that a Municipal Account Code is being drafted and a Manual for guidance in the office would be of very great use as a supplement to the Code

i e Two men Here also there were two men
(Intd) J S C
12 4

29 The accounts of the Bangalore City Municipality are much heavier than those of the Mysore City which, it is learnt took the *Local Audit Staff* six months for audit of one year s accounts The present audit of the accounts of the Bangalore City Municipality covers a period of seven years and took less than 30 months to complete it or took only 4½ months for audit of a year s account on an average The time occupied in audit is not therefore excessive

30 In conclusion my thanks are due to the officers and officials of the Municipality for supplying as promptly as possible, under the circumstances records or other information required by the auditors in the course of their audit though the want or the unsatisfactory arrangement of records were in some cases the causes of non supply or undue delay in the supply of references and information required

I note the contents of this para
(Intd) J S C
12 4

31 I must also bring to notice the uniform good and honest work turned out by Joseph Pillay the Senior Auditor who I am glad to say entered into the audit with a whole heart and also that of Sathu Rao who in spite of domestic difficulties kept up a brave heart and worked cheerfully under a strain not usual I must also express my obligation to my Superintendent Mr Narasimha Murti who having worked under me in the City Improvement Trust Audit proved himself to be of very great help to me in this audit I would leave his case for the favourable consideration of the Comptroller I would recommend the case of Joseph specially for special commendation and I would recommend a reward for good work and an incentive to others if the audit staff be given a grade promotion each

T LAKSHMINARASIMHA RAO,
Officer in charge of the Audit

No 3

DIVISION]

REMITTANCE REGISTER

For the year 191 — 191

Date	From whom received	Name of street	Door number	Bill number	*				*		Total	Daily total carried to Cash Book	Initials and date of		
					Arrears	Current	Arrears	Current	Arrears	Current			Shanbhog	Examiner and Poster	Shroff

* Nature of tax to be specified here and as many such columns opened as may be necessary

Letter No 7099—L A D 699, dated Bangalore, the 11th May 1912, from J S Chakravarti, Esq , M A , F R A S , etc , Comptroller to the Government of His Highness the Maharaja of Mysore, to C S Balasundaram Iyer, Esq B A , Officiating Secretary to the Government of Mysore, General and Revenue Departments

---

With reference to Government Proceedings No 2332 3—Ml 80 09 2 of the 9th September 1909, directing a thorough examination of the accounts of the Bangalore City Municipality I have the honor to submit herewith the audit reports on the marginally noted accounts and to state that I have gone through them and that I generally agree with the opinions expressed therein I have in a few cases, recorded on the margin of the reports my observations, which may be kindly perused

1 Mohatarfa accounts
2 Public works accounts
3 Octroi accounts
4 Excess water accounts
5 Cattle pound accounts
6 Animal and vehicle license accounts
7 Site value accounts
8 Miscellaneous

2 The general report embodying suggestions for the future as required by the Government Order quoted above, in view to set right the accounts is being separately submitted to Government with my remarks thereon

---

Letter No 4017, dated the 10th February 1910, from the Comptroller to the Government of His Highness the Maharaja of Mysore, to the Secretary to Government, General and Revenue Departments

---

Adverting to Government Proceedings No 2332 3—M1 80 09 2, dated the 9th September 1909, and in continuation of my letter No 1225—R 62, dated the 30th August 1909, I have the honour to submit herewith a report on the audit of the Cess Accounts of the Bangalore City Municipality

2 The report shows clearly how impossible it was for the audit to be taken backwards beyond 2 years from the present date in the very incomplete and unsatisfactory condition of the records As with all efforts further audit would have meant only a loss of time without any commensurate or tangible benefit, in the absence of the requisite records the audit of the Cess Department was closed and the report now under advertance drawn up

3 I think it is better that a report on each department is drawn up and submitted to Government, so that the orders of Government may if necessary be given effect to with the help of the auditors and the Assistant Comptroller in charge of the work and it is mainly with this in view that this report is now submitted instead of deferring it to the end and submitting a single report on the whole audit

4 A clear defalcation to the extent of Rs 1 103 15 1 has been found out in the accounts of the past two years and it goes without saying that a much larger amount must have been defalcated in these two and the earlier years which unfortunately the audit staff has been rendered unable to unearth owing to the necessary books not forthcoming

5 The parties responsible for the amounts of Rs 1 103 15 1 are as follows —

	Rs	a	p
Cess clerk Abdul Latiff	413	0	0
Cess collector Anantasubbaiah	178	11	10
Sankaraiah	71	14	0
Kurpalsingh	68	13	0
Narayanaprasad	32	8	6
Hanumanthappa	28	3	0
Venkatasubbiah	21	2	6
C Narayana Rao	15	2	3
Venkatram Jetty	14	2	0
Shamia Rao	4	0	0
P Subba Rao	3	12	6
Kenchappa	2	0	6
S P Rajoo	0	13	6
Krishnamurthi Rao	0	11	0
B Ramiah	0	4	0
B Naranappa	0	1	6
J R Sammon	0	1	6
Cess collections of the II Circle—			
Clearly defalcated cannot be decided	244	7	6
Total	1 103	15	1

The responsibility for this amount is primarily with the cess collectors, *viz*, Sitharamiah, Narasimhiah, and Hanumanthappa, and if they could prove that they had paid the money to the cess clerk Abdul Latiff, then the latter becomes responsible In the absence of divisional remittance registers, it is not possible to allocate the sums, definitely to one or other of these individuals

6 On the whole, the accounts betray a lamentable want of supervision on the part of the officers concerned, and the entire absence of any sort of check or control over the doings of the office establishment

7 The remedies consist in transferring the collection of cess to the collection department, in the correct keeping of the demand registers duly posted every month and the totals in the demand register being agreed with the amount actually remitted to the Treasury The receipt books too should be serially numbered, and a register of the receipts, issues and balance together with the date of return of used up books should be opened and the books themselves on no account allowed to be kept in the custody of the cess collectors when they have been used up Care also should be taken to see that these collectors remit the moneys collected by them everyday and that they are not allowed to keep any money with them, and that no man who has not furnished security is allowed to handle money

8 I may also mention that at the request of the Health Officer I permitted my Assistant to help him in the getting up of the demand register and its proper posting and the result has been an increase both in the number of houses assessable and in the amount of demand Against a demand of Rs 453 7 0 per month in the past, the demand has risen to Rs 559 10 6 and probably with a better system of executive control, could be more

9 I am of opinion that a set of Municipal Account Rules should be drafted and the accounts procedure in Municipalities brought into conformity with the provisions contained therein, just as their constitution and executive acts and powers are regulated by the Municipal Regulations

---

Report on the audit of the Bangalore City Municipal Cess Accounts submitted to Comptroller, Mysore Government, by T Lakshminarasimha Rao, Esq , B A , B L , Assistant Comptroller in charge of the Audit

---

Agreeably to the orders of Government in their Proceedings No 2332 3—Ml 80 09 2, dated 9th September 1909, the detailed audit of the Municipal Accounts was commenced on the 20th September 1909, and the Health Office Cess Accounts were taken first as they showed some defalcations in the Test Audit

The State of the Records Unsatisfactory

At the outset we were confronted with the difficulty of getting complete records for the seven years covered by the order cited above

The Health Office in a Memo dated 21st September 1909, was requested to place all the records and books of his department at the disposal of the auditors The taking charge of the records would have been a very easy task if they were all systematically maintained There seemed to have been no efforts on the part of the Municipal officials to keep the registers and books in a secure place They were found to have been thrown together in a heap in one of the rooms all jumbled together and in utter confusion Moreover the whole of the records were not in the possession of the office Most of them were in the hands of the Sanitary Overseers and cess collectors who were in the habit of keeping with them the books pertaining to their respective divisions All records of the 1st division prior to the year 1907 were stated to have been taken away by one cess collector Anantasilappa when he absconded in the year 1907 with some Municipal collections As regards the other divisions the Overseers and cess collectors represented that they had made over all records to the cess clerk who on his part denied all knowledge of them Such of the records that were forthcoming in the office were handed over piecemeal without any arrangement or order and the auditors had to sort them both by divisions and years number the pages thereof and put labels on the covers In this manner they had to bring them to some order The sorting of these records alone took up three weeks After all the records of the cess department for the last seven years from 1902 03 to 1908 09 have not as yet been completely furnished in spite of repeated representations both oral and written to the President and Health Officer as will be observed from the list of wanting registers attached herewith (*vide* Appendix A) In this connection it has to be stated that bill books containing *receipts 1791 to 1988 of the 2nd division furnished during Test Audit were now reported to have been missing This is suspicious* and how many more books were intentionally suppressed connot be stated, but anyhow it throws a doubt on the sincerity of the statement that some books were eaten up by white ants It thus became necessary to store up all

available records from the several units of the Municipal Office in a separate room under the control of the auditing staff so that further abstraction of records could not be possible This still further delayed the beginning of the audit and the time was spent in receiving and arranging the records Even now several records of the different units have not been handed over in full as can be seen by the accompanying Statement B

2 *The number of receipt books issued is not ascertainable* — In issuing receipt books to the cess collectors for granting receipts to parties no regular issue register was maintained and as such the number of cess receipt books issued to the cess collectors cannot be ascertained Moreover the blank cess receipt books and, in fact, all blank counterfoil receipt books relating to the collection of Municipal revenue were not kept under lock and key but were found to be thrown about in the verandah of the office building This is very objectionable as it would facilitate using these books for illicit purposes by unscrupulous persons This was at once brought to the notice of the officers concerned and all blank receipt books were asked to be kept under proper custody and issued to cess collectors and shanbhogs through an issue register It appears that receipt books were issued indiscriminately without seeing that the collections on the previous books were remitted to Treasury or that the book was fully utilised

In 1907 08 the collections of book No 4 which was issued on 6 8 07 appear in the remittance register on 9 8 07 while those of the preceding books issued on 11th and 20th July respectively appear on 13th 15th and 16th August of the year 1907

3 *The audit* —As regards the audit the demand and remittance registers and counterfoil receipt books for the receipt side and the requittance rolls and contingent registers for the expenditure side are the most important For a complete and systematic audit of the cess accounts the demand collection and balance of every year should be worked out and verified with the registers It should be seen that the demand is correct, that what is demanded is collected and what is collected is remitted to Treasury

4 *Correct demand register not maintained* —To satisfy ourselves that the demand was correct reference had to be made to the mohatarfa registers to see if all the houses in the City were brought on the demand register In this the attempts of the auditors were found to be futile No regular assessment list is maintained in the Collection Department nor were all the buildings in the City both assessed and unassessed brought in the Mohatarfa registers to serve that purpose and even in the Health Office no list was maintained showing the number of houses coserved by Municipal agency and those by the private ones Some hundreds of houses were in each division entered in the demand registers and no office record was forthcoming to show that any executive official verified the correctness or otherwise of the figure No monthly return was maintained to show the increases to and decreases from that figure As at present no proper demand register was maintained in the Health Office, I prepared, at the request of the Health

Officer, a provisional form of the register for use from the year 1909 10 The form is appended *vide* Appendix C

5 *Check on the demand registers was found to be impossible* —All the demand registers were not furnished and some of those that were available were found to be in a very incomplete and unsatisfactory state Nor were they forthcoming for all the years, at least in one division without any break In numerous instances postings were incorrectly made and the dates of collections invariably omitted to be entered As such, the auditors had to give up all attempts to exercise any efficient and useful check on them

6 *The amount of collections cannot be arrived at* — The next stage of the audit was to see how much was collected out of the total demand As already said, no issue register was maintained to show the exact number of counterfoil receipt books that were issued and the auditors had to content themselves only with the actual number of books that were furnished as per statement herewith attached (*vide* Appendix D) From a careful perusal of the statement and by comparing the figures of one year with those of the other it is seen *prima facie* that it is admittedly incomplete In some divisions two or three cess collectors were deputed to collect independently of each other according to necessity each being furnished with a set of books running in different serial orders There is no office record to show how many worked in each division and the period of their work and it was therefore, found to be impossible to check the collections in the absence of the remittance register pertaining to them

7 *Counterfoil receipt books* Up to March 1906 it was the practice to prepare beforehand in the office receipts in counterfoil form according to the demand register impress them with the *facsimile* signature of the President and hand them over to the cess collectors for purposes of collection The amounts of such of these receipts that are not in the books are deemed to have been collected and in majority of cases the date of collection is invariably omitted to be entered in the originals There are still many receipts in the books showing that the collections were not systematically made or when recovering arrears the cess collectors were not in the habit of granting receipts from the previous books but used to give the receipt from the book then in use sometimes with an endorsement that all previous arrears were collected The system in this case would have worked well if the officers had taken care to asl the collectors to produce the money or unused receipts at very short notices periodically and maintained a list showing the number of signed receipts made over to the various persons for collection This was not done and the collection was therefore entirely in the hands of the low paid collectors and the remittances of collected amounts being entirely at their mercy

Subsequent to March 1906 the above practice was abandoned and cess collectors were furnished with blank receipt books, authorising them under the signature of the Vice President, to issue receipts to parties signed by themselves As blank receipt books were not kept under lock and key, the cess collectors seem to have been in

the habit of taking with them one or two of the blank receipt books from the office in addition to authorised one issued by it, and grant receipts to parties from both kinds of books according to circumstances, of course, misappropriating such of the collections that were made with the unauthorised book as the office had no check over it A clear case of this kind was traced by the auditors in the IIIA Division where the cess collector issued receipts from an unauthorised book numbered 22 of IIIA Division and where the collections made on that book were not remitted to Treasury An estimate of the loss of Municipal revenue by such unscrupulous method is not possible in the absence of record but it is feared that corrupt practices were widely rampant

8 *Other irregularities* —The number of receipts in each counterfoil receipt book is not exactly one hundred but ranges from ninety to one hundred Pencil entries were made in several books. Some do not bear the signatures of the cess collectors There were numerous unattested erasures and alterations Many counterfoil receipts appear to have been removed Date of collection is generally omitted, hence it was very difficult to notice the delays in the remittance of the amount collected A few instances are given below by way of example —

(1) In receipt No 379 of Book No 4 for 1908 09, 1st Division As 10 6 is altered into As 9

(2) Receipts 328 and 334 of 1908 09, 1st Division are removed from the book and the original of 395 of No 4 of 1907-08 is left blank while the counterfoil is missing

(3) In the 1st Division As 8 collected on 6th January 1908 was remitted on 11th February 1908

(4) In the remittance register Serial Nos 602 to 641 appear twice and it is presumed that two receipt books bearing Serial Nos 600 to 700 were used but only one of these was furnished for audit But receipts Nos subsequent to 641 are not traceable in the remittance register

(5) Counterfoil receipts Nos 1295 to 1394 of 1907 08, 2nd Division probably relating to Book No 14 is not furnished and there is no trace of credit in the remittance register, for receipts 1375 to 1394

(6) Collections on receipts 1397 to 1413 Book No 15, are not remitted But there is a remark on the remittance list No 19 that Nos 1395 to 1441 were checked by Overseer Munisamy, and it is not known how Nos 1397 to 1413 were treated by him

9 *The remittance register* —The collections made by the cess collectors were entered in a remittance register in detail and the money presented to the shroff either directly or through a cess clerk with his acknowledgment thereon All the remittance registers for all the years were not furnished and even in those that were forthcoming in numerous instances remittance lists were missing and the auditors had to make a probable list with reference to the corresponding counterfoil receipt books of previous and succeeding months In some instances the serial number of the receipts and other particulars required were not repeated in the remittance register For example, collections in the 2nd Division on receipts 678 to 804 are entered in a lump sum

Wherever remittance registers were available, it was possible to trace therein the credit of the collections and, in their absence, they were, as far as possible, traced through the irsalpatties There, in some instances they were entered circlewar and in some with an endorsement, "Collections from Nos Division Rs " Some of the irsalpatties too were found to be missing The irsalpatties from 10 11 03 to 20 11 03 and those of December 1903 were not forthcoming

For the period neither the remittance register nor the irsalpatties were forthcoming efforts were made to trace a total of all credits in the cash book in favour of each division and agree it with the totals of the corresponding used up receipt books, but they were given up as neither the items in the cash book were shown according to the divisions which they belong to nor were all the counterfoil receipt books forthcoming The above will show that both the receipt books and the remittance registers are necessary for tracing the credit of the former in the latter, while here wherever one was furnished the other was not forthcoming As the remittance registers and bill books were furnished complete only for two years 1907 08 and 1908 09 it was possible to audit the accounts of these years complete for all the divisions and so far as it was possible for previous years in case of certain other divisions, *viz* 2 3a 3b 5 7a 7b Divisions In the remittance register as well there were defalcations both by misposting and miscalculation All these items forming Appendix E, will show that a sum of Rs 1 103 15 1 was not remitted to the Treasury of which Rs 36 7 6 is traced during Test Audit has since been credited to Municipal revenue

10 *Other irregularities* —The remittance register is not maintained according to any prescribed form nor is it uniform Each remittance list is attested by the overseer of the division with a remark that it was checked and found correct It is therefore presumed that the collections are checked by the overseers of the respective divisions to see that the amount of cess tax was properly collected and remitted to Treasury But this check seems to have been more a matter of form than effective as wrong totals and the like have passed unchallenged

11 *Cess clerk's pass book* —It was mentioned elsewhere that remittances were made sometimes through the cess clerk From March 1906 to 23rd November 1907 one cess clerk Abdul Latiff acknowledged the remittances in each division and in turn maintained a pass book for the amounts remitted to the Treasury From March 1906 to 26th April 1907 he shows the remittances in three circles as the City was then divided but not by divisions But the remittance registers of the 1st 4th and 8th Divisions for this period were not furnished and as such the exact amount of collections acknowledged by this cess clerk is not known But a probable amount was arrived at by totalling the available counterfoil receipt books of these divisions On a comparison of the remittances, 1st and 3rd circles showed an apparent excesss remittance of Rs 219 5 0 and Rs 71 7 6 respectively clearly showing that all counterfoil books were not furnished for audit In the 2nd circle a deficit of Rs 244 7 6 was noticed even in the absence of receipt

books here too As all the remittance registers of the divisions are not to hand, it is not possible to trace the defalcation to the cess clerk himself

Again from March 1907 the pass book shows the details of remittances according to divisions and here it is that we are on firmer ground Comparing the corresponding collections and remittances of the period for which the remittance registers were available, it was found that an amount of Rs 320 4 6 had still to be accounted for by the cess clerk Abdul Latiff

From 23rd November 1907, this system was abandoned and the cess collectors again remitted the collections direct to the Treasury

12 *Extra conservancy charges* — The extra conservancy charges are levied on bungalows whose refuse water is removed by the Municipality at the rate of Re 1 per 2 buckets Printed receipt forms are prepared in the office and handed over for collection with the *facsimile* signature of either the President or the Vice President These charges began to be levied only from 1903-04 Two counterfoil receipt books relating to the year 1903-04 and 1906 07 were not forthcoming In some instances no trace was found in the remittance registers of the amounts collected and all such items have been included in the list of unremitted items referred to above In some of these instances it is stated that in case of respectable and well known persons the receipts were handed over to them as a sort of bill of demand The practice of issuing these receipts as demand bills is objectionable In this instance it would be better if a separate system of demand bills be introduced as is supposed to be the case in the sister Municipality of the Civil and Military Station and receipts issued only after actual recovery of money

As regards these extra conservancy charges no proper demand register was kept and it is explained that whenever applications are received from owners of bungalows requiring the Municipality to remove the extra refuse water collected in these bungalows the Sanitary Inspector was authorised to take up the work But even these applications do not seem to have been registered in the office and scrutinised *by any responsible officer* with a view to see that the applicants were charged for the work done by the Municipality correctly Moreover, as the cess is levied in proportion to the work done by the department there seems to be no proper record kept nor supervision exercised as regards the actual amount of work turned out by the Municipality in each case In many instances the bills are not signed by the Sanitary Inspector though according to the form of the receipt he is required to do so as a check upon the collection made, as he is directly in charge of the work done by this department Some receipts bear the word vacant but this statement does not seem to have been verified either by the Sanitary Inspector or the overseer of the division This remark applies to cess receipts also In almost all cases the date of collection is not shewn on the originals recorded in the office Hence it is difficult to notice the delays in the remittance of the amounts thus collected

Rupees ninety recovered from the Southern Mahratta Railway Company on 16 8 05 was remitted to Treasury only on 23 9 05, *i e*, after a delay of a month and seven days

In many instances, it was noticed that though a bill for each month was prepared on the due dates the amounts seem to have been collected in one lump sum after a lapse of 5 or 6 months or, as in some cases, even after a year This evidently shows that collections were not systematically watched and scrutinised by *responsible officers* There are some counterfoil receipts still attached to the originals and these shew that the claims were not presented and recoveries made in time A list of these items is herewith attached (*vide* Appendix F) and it shows those from whom the amount were not collected, were in a position to pay it and would have done so if a proper demand had been made It was also observed that in a few instances even the amount that were entered in the extra conservancy pass book do not bear the acknowledgment of the shroff These amounted to Rs 93 0 6 and have been included in the list of unremitted items This is another item misappropriated by the cess clerk Abdul Latif There were numerous instances in which the counterfoil receipts were surreptitiously removed from the books In Book No 2 for 1904 05 receipts Nos 10 and 11 for January 1905 are missing Between receipts 9 and 14 of Book No 3 of 1904 05 and 05 06 there is evidence *of one page having been torn* Between receipts 7 and 9 of 6 6-05 one receipt is extracted

In some instances the full amount of demand was not presented and recovered The usual charges for the Victoria Hospital is Rs 15 while only Rs 14 8 0 was recovered in October 1904

The charges against the Eye Infirmary begins from 24th September but the collection was made only from November

As no extra conservancy bill books were forthcoming for a period of 13 months from June 1906 to July 1907 a probable demand was made and checked with the remittance register and the cash book as to their recovery and credit to the Municipal Treasury Only the collections from the Electric Power House and the Southern Mahratta Railway Company for the full period and for two months from Major General Nixon were traceable while in the case of others no credit was traceable in any of the books This is rather suspicious and more so as the counterfoil bill books are not forthcoming and the claims were against gentlemen who were long term residents in Bangalore and mostly Government of India or Mysore Government Officers who would not have deferred payment

CONCLUSION

13 On the introduction of cess into the City Municipality, the collection thereof was entrusted to the collection department but later on it was found that the collection was not satisfactory as the shanbhogs found it impossible to discharge this duty in addition to their own work and that too without extra remuneration Hence this work was transferred to the Sanitary Department But no extra staff was appointed for the collection nor efficient hands appointed in the office to supervise it

Two overseers and certain sweeper ministries were deputed to collect the cess in addition to their own duties None of them except the one who was recently appointed

has furnished any cash security, and this, not even on the receipt of Government Order No 2332 3/Ml 80-09-2, dated 9th September 1909, issued on the representation of the Comptroller after Test Audit In the latter part of 1907, during the time of Dr Pani, the Health Officer, one cess collector Anantasilappa, absconded with some Municipal revenue and a further dafalcation to the extent of Rs 200 was traced to cess clerk Abdul Latiff Dr Pani re presented to the President that owing to want of sufficient and efficient staff, the cess collection work may well be transferred to the Collection Department But no orders seem to have been passed upon these nor the collection placed on a sound basis All the receipt books issued during the time of Dr Pani do not bear his authority but that of the Vice President While during the time of Mr Krishna Rao, his successor, the receipt books are signed by him

The Health Officer is a Technical officer in the Sani tary line having much of executive duties to perform and he cannot be expected to devote his time to collection work, which forms more a part of the duties of a collector The overseers and maistries as well have out door work to do and by entrusting to them the collection work in addition to their own the Municipal revenue suffers Nor is there a good accountant in the Health Office to maintain and supervise the accounts allowing no scope for defalcation

In the interest of the Municipal revenue it would be better if the cess collection is entrusted to the collection branch with the present cess collectors as assistants to the shanbhogs or is an alternative method, the amount of Monatarafa tax raised by a certain percentage and collected half yearly as is done in the Municipality of the Civil and Military Station

EXPENDITURE

14 Acquittance rolls of the conservancy depart ment were furnished only from October 1904 It was not possible to exercise any effective check upon these as the several monthly muster rolls for the corresponding period were not forthcoming In case of illiterate persons the word paid was entered while in some instances were attested by the person disbursing the pay Many of the acquittance rolls do not bear at the bottom the signature of the presiding officer or the certificate paid in my pre sence under his signature or that of the manager or head clerk authorised to supervise payment Numerous unacknowledged items were met with and they are extracted for reference in Appendix G

Some payments are not acknowledged in the book, for example the pay of the statistical clerk for August 1904 and Rs 7 each due to Honnappa and Virabadrappa, peons and Rs 4 0 9 to Basava for June 1906 are acknow ledged in pencil The Assistant Sanitary Inspector only initialled for his pay in July Appendix H shows amounts disbursed long after they were drawn from the Treasury The acquittance rolls are prepared very carelessly and numerous unattested corrections and erasures were met with Totals were not worked out In some instances even the month to which the roll belonged and the date

when the amount was drawn from the Treasury were not shown The book is not serially numbered nor is there any sign to show it was examined by the officer either before or after disbursement Against Rs 80 being the pay and allowance of K Varadarajoo Sanitary Inspector, for March, April and May 1905 the acknowledgment is only for Rs 65

MUSTER ROLLS

15 These were furnished only from October 1908 In numerous instances amount entered in the muster rolls did not agree with those in the acquittance roll For example, Re 0 6 2 due to Palmanate Mooniga for two days not shown in the muster rolls but found in the acquittance roll Alterations of P standing for 'Present into A standing for 'Absent or A 'into 'P were frequently noticed There were numerous corrections and alterations In some instances, the net amounts after deducting fines and savings were not entered It would be better to have in the muster roll a column provided to show the father s name This seems to be quite necessary as otherwise the identity of the party would be difficult to establish especially when two or more men bear the same name

The officer signing an establishment bill is personally responsible for every salary drawn in that bill until he has paid it to the person entitled to receive it and has had the acquittance roll signed by him with a stamp if necessary

Several acquittance rolls of the other establishments were also examined and numerous irregularities of the above nature were noticed It would be better if one consolidated acquittance roll is maintained for all the branches working under the Health Officer The register should be examined by him soon after disbursement strictly insisting upon the shortdrawal of the undisbursed amount in the subsequent month s pay bill

CONTINGENT CHARGES

16 Every month contingent charges are accounted for to the Comptroller and a detailed check is made there Office copies of the contingent bills relating to Epidemic Diseases Hospital kept in the office do not give a clear statement of the number of patients etc for whom the diet is bought nor is there any information about the number of patients and contracts and the rate at which they were paid

Contingent charges of the other departments as well so far as they were furnished were examined

Contingent registers are not maintained in the authorised form and the officers initials are not taken as each contingent charge is incurred For the Health Officer no contingent register was maintained nor indents approved by the Health Officer There were two miscellaneous note books kept by the head clerk from July 1905 in which details which work up to Rs 5 being the monthly allotment sanctioned for the Health Office were entered every month Scorings and alterations were frequently met with *This was observed during test audit but these note books were not forthcoming during detailed audit*

In the end of November 1908 a balance of As 9 and for December 1908 Rs 5 is entered but there are no details for the same, nor for the months of February, March and June 1909 From September 1909 a contingent register and an indent book are maintained by the deputy clerk showing proper details for the charges every month

17 *Suggestions for preventing the above irregularities* in the future will be made after the Mohatarfa Departmental Accounts are audited as what applies to the one would, *mutatis mutandis*, apply to the other

T LAKSHMINARASIMHA RAO,
Officer in charge of Audit

THE BANGALORE CITY MUNICIPALITY

Report on the Audit of the Accounts of the Market, including vegetable and fish markets of the Bangalore City Municipality for the seven years ended June 1909

---

1 The revenue from the markets is derived from two sources firstly, there are shop keepers who pay monthly rents, and secondly, those who pay daily rents As regards the former there appears to be no authorised scale for fixing monthly rents for shops They are stated to be let to the highest bidders at auctions The collection of daily rents varying in rates (fixed by the Municipality) from two pies per head load to two annas per cart load of vegetables, fruits, fish and fowl brought in for sale is farmed out annually to the contractor who pays the amount of the lease in monthly instalments

2 The revenue from both the sources has ranged from Rs 7 000 to Rs 9 500 a year during the period to which the audit relates

3 The collection of monthly rents from shop keepers is made by a market sergeant who is a Municipal official This sergeant had up to the year 1907 08 the charge of collecting rents of different markets *viz* vegetable market mutton stalls fish and fowl markets But since 1907 08 the Veterinary Inspector has been in charge of the mutton stalls and fish and fowl markets while the sergeant is solely in charge of the vegetable market

4 The accounts maintained are

(1) Receipt books
(2) Remittance registers
(3) Challans
(4) Demand registers

5 *Receipt books* —Up to 1907 08 the receipts were prepared in the office under the *facsimile* signature of the President or Vice President These were handed over to the market sergeant for collection But from the year 1907 08 the receipts were signed by the market sergeant himself, who was authorised to do so

(i) No register of receipts and issue of these receipt books is maintained

(ii) The receipt books do not contain a fixed number of receipts nor are these serially numbered The number of receipts in each book averages from 96 to 100 The number of receipts in each book is not certified to by any responsible officer before it is issued for purposes of collection

(iii) The counterfoils of receipts bear neither the date of collection nor the date of credit in the cash book of the amounts specified in them In a few instances where the date of collection is specified, the amounts have been credited after a long period of delay *e g* —

(1) New shop No 3 receipt for August 1904 date of collection 19th September 1904 date of credit 30th October 1904

(2) New shop No 12, receipt for August date of collection 19th September 1904, date of credit 30th October 1904

(3) New shop No 13 receipt for August date of collection 12th August 1904, date of credit 16th November 1904

(4) Receipt No 33, for shop No 6 for June 1902 date of collection 11th November 1902, amount credited in May 1903

No explanation is recorded either on the receipts or in the remittance registers for the delay in remittances

(iv) Differences were noticed between the amounts, mentioned in the demand register and those specified on the receipts, as for example —

(1) Receipt No 42 for July 1902 for shop No 5 demand in the demand register is Re 1 3 0 but the counterfoil of the receipt shows an amount of Re 1 12 0, as having been collected but only Re 1 3 0 was credited The difference of annas nine is unaccounted for and the market sergeant should be called upon to pay the amount and explain the long delay of several years in crediting it

(2) The counterfoil of receipt No 8 for July 1902 is for Rs 7 9 0 while the demand in the register is only Rs 7 8 0 only Rs 7 8 0 is credited The difference of one anna should be recovered from the person respon sible for it

(v) In many instances it was noticed that the amount was collected without issuing receipts, because the original receipts are still attached to the counter foils, *e g* —

R No 256 for 1904 05 for shop No 13,

R No 273 for 1904 05 for tin shed shop, rented by Narayani

R No 422 for September 1904 05 for shop No 189 190

R No 425 for September 1904 shop No 173 174

R No 500 for September 1904, new shop No 10 rented by Kasim Beg

6 *Remittance registers* —The remittance register shows neither the period to which the remittance relates nor the number of receipt on which the amount remitted was collected

In some instances, the number of shop too is not entered Want of such counter references retarded the audit work to some extent The remittance registers from July 1905 to December 1906 were not supplied for audit, nor did the challans supplied shew the details of remittances All the check that could be exercised on collections during the above period was therefore the verification of totals in the demand register with the entries in the ledger of the Collection office

7 *Challans* —Challans presented with remittances to the Collection office do not show the amounts of collection or remittance in detail but in one lump sum These are filed in the office along with the other challans in support of entries in the cash book These were hardly of any use in audit, except as evidence of the nature of credits in the cash book

8 *The demand registers*—These shew a number of shops entered in them But it is not known whether the entries represented all the shops, and whether the demand was correctly entered in the register, as the entries in the register are not attested by any responsible officer

It is, however, probable that only the shops occupied have been entered in the demand registers, as the entries differ each month

Except during the Presidentship of Mr Nagavakar, from May 1904 to June 1906, the books do not bear the signatures of the officers of the Municipality Vacancies are not also certified to by responsible officers

In the demand register from July 1904 to October 1904, compound shop No 5 is said to have been vacant But from the receipt book for October 1904 4 receipts are prepared for July, August, September and October, but have not been torn off their counterfoils Credit of the amount is not also traceable The non delivery of the receipts is no proof of collection not having been made as there are instances of collections the receipts relating to which remain undelivered Whether the amount was collected or not and if collected why it was not remitted requires investigation

Similarly No 27 new shop is said to have been vacant from July to October 1904 But from the receipt books 4 receipts are prepared in October Two of the receipts have not been issued nor is the credit of the amount traceable Remarks similar to those made in regard to the preceding item apply to this also

Backside shop No 3 is said to have been vacant in July 1904 but a credit of Re 1 4 0 appears in the remittance register

Balances amounting to Rs 98 5 0 were not carried forward correctly from month to month in some cases *vide* Statement A By this omission the demand to this extent was lost of, and no recovery was made If however the amount was recovered it has been defalcated This shews lack of supervision and scrutiny of accounts

No mention is made of the period to which balances shown in the demand register, as due relate

The form of the demand register of which a copy is enclosed requires to be written up every month and thus involves a lot of clerical labour This can be avoided by entirely altering the form The necessity for such an alteration was suggested so far back as 1892 when Mr Gopalengar audited the accounts of this Municipality In his report he says as under —

Slight alteration in the form now in use for crediting rents on shops and several markets may with advantage, be made by alloting a single column for demand (which is almost the same throughout the year) and 12 monthly columns for collections leaving a free margin to note any alterations, if any This would save much clerical labour and expose to view any changes in rates during the year

A form similar to the one in use in the Madras Presidency is appended to this report and is suggested for adoption This form can be used not only for market rents but also for all receipts which are farmed out to lessees and collected in instalments

All the shops in the market, whether vacant or occupied, shall be shown in the demand register, so that the Municipality may, at any time, know what their income from the markets ought to be and what it actually is.

9 *General remarks*—Deposit of one month's rent is required to be collected from the lessees every year, and at the end of the year, it has to be adjusted towards the rent for the last month of the year But this rule was not insisted upon in some cases

Shop No 23 was rented by one Ameeran Sahib on 26th July 1904 and he paid a deposit of Rs 9 one month s rent In the demand register the shop is shewn as vacant from July to December 1904 and in January 1905 Yerrappa is said to have occupied it on a rental of Rs 6 a month, *i e*, less by Rs 3 than the original rental The shop is shewn as vacant in the demand register as the rent was not collected for the period from July to December 1904

10 Except the registers kept by market sergeant, no other registers were kept in the Collection office either for verification or for check The Municipal Collector who was asked to furnish the auditors with office lists of Amani shops replied as under —

' Excepting the registers handed over to you we have no other lists with us

The registers handed over to the auditors for check were those kept by the market sergeants

11 The following suggestions are made with a view to provide for an effective check of the revenue from markets —

(1) The maintenance of a register of receipts and issues of receipt books

(2) The use of receipt book containing the same number of machine numbered forms

(3) The alteration of the form of the demand registers as suggested in para 8

(4) The submission of vacancy reports by the market sergeant as soon as the shops fall vacant, the filing chronologically of then reports with the orders of a responsible officer for writing off the demand

(5) The systamatic recording of auction lists of shops to permit of the demand in the demand register being verified with them

(6) Periodical inspection of the registers by superior officers and their attestation

T LAKSHMINARASIMHA RAO,
Officer in charge of the Audit

STATEMENT A

Statement of balances not carried forward from one month to the subsequent month in the market accounts for the seven years ended June 1909.

Year	No of shop	Description	From month	To month	Amount Rs	a	p	Remarks
1902-03	19	New shop	September	October	15	15	0	
	3	Old shop	Do	Do	5	4	0	Even the current demand in October is omitted.
	11 12 13 14	Tin shed shops	Do	Do	5	1	0	
	Nil	Do rented by Lakshmana	October	November	9	15	0	
	1	Backside shop	November	December	7	0	0	
	22	Do	Do	Do	2	13	0	
	13	Do	September	October	11	12	0	
	1	Compound shop	November	December	1	1	0	
1906 07	14	New shop	April	May	34	8	0	A remark "to be omitted is made in pencil
		Total			93	5	0	

B M 95]

Register of Rents from AMANI shops in the Vegetable/Fish Market for 191

ವೆಜಿಟೆಬಲ್/ಮೀನು ಮಾರ್ಕೆಟ್ಟಿನ ಅಮಾನಿ ಅಂಗಡಿಗಳ ಬಾಡಿಗೆ ವಸೂಲಿ ರಿಜಿಸ್ಟರ್ 191 ನೇ ಇಸವಿ ಸಂವತ್ಸರಕ್ಕೆ ಬೆಂಗಳೂರು ಮ್ಯುನಿಸಿಪಲ್ ಬೋರ್ಡ್ ಇಟ್ಟಾಯಾ.

Date and month ದಿನಾಂಕ ತಿಂಗಳು	Serial No ಸರಣಿ ನಂಬರ್	Door No ಬಾಗಿಲು ನಂಬರ್	Name of occupier ಮಾಮೂಲಿ ವಾಸದ ಹೆಸರು	Rent per mensem ಮಾಹೆಯಾ ಒಂದಕ್ಕೆ ತಗುಲುವ ಬಾಡಿಗೆ	Arrears of previous month ಹಿಂದಿನ ತಿಂಗಳಲ್ಲಿ ನಿಂತ ಬಾಡಿಗೆ	Total ಮೊತ್ತ	Collected ಪೈಕಿ ವಸೂಲ್	Balance ಜಾತಾ ನಿಂತದ್ದು	Remarks ಷರಾ

Register of Miscellaneous Demand for the year 191

Serial number	Number and description of shop etc	Name of renter	Number and date of agreement	Deposits		Amount of each instalment	Due date of payment	Total amount due in the year			Realizations on									
				Date	Amount			Arrears of previous years	Current	Total	July		August		September		October		November	
											Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date

Serial number	Number and description of shop etc	Name of renter	Realizations on														Total collection for the year	Total notice and warrant fees	Balance carried forward
			December		January		February		March		April		May		June				
			Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date	Amount	Date			

THE BANGALORE CITY MUNICIPALITY

Report on the Audit of the Mohatarfa Accounts for the seven years ended June 1909

The City Municipality is divided into nine divisions for purposes of collection of the tax Each division is in charge of one, two or three shanbhogs according to its importance and size The total number of taxable properties brought into the demand register as on 30th June 1909 was 13,478 and the total annual demand ranged from Rs 67,778 to Rs 75,817 during the seven years The collection including arrears averaged Rs 74,404 per annum

2 The officer in immediate charge of collection is the Collector, and the following are the books and accounts maintained on account of this source of revenue —

(1) Survey register
(2) Demand register
(3) Receipt books
(4) Remittance registers
(5) Irasalpatties
(6) Bakipatties

3 *Survey register* —The shanbhog who is an ill paid official has, besides the duties of collections also to report construction and alteration of houses opening of shops and the like, though no such written report was produced for audit On principle this is not at all a duty to be expected of the shanbhog who is merely a bill collector and even if so expected there is nothing to prevent the shanbhogs at least the unscrupulous among them from not reporting the fact of construction of or improvement to a house In the sister Municipality of the Civil and Military Station there is a set of Revenue Inspectors required to submit monthly lists of all new buildings and improvements to existing ones The distraining officers in the City Municipality may be required to prepare the list subject to scrutiny by the Collector This list may be compared with the shanbhogs reports above referred to as such a comparison serves the object of correcting or supplying omissions in each other and thus minimises as far as possible the chances of a taxable property being left untaxed These lists may also be advantageously compared with the list of licenses issued by the Health Department for construction and alteration of houses

In case no building is erected or improved, a nil statement should be furnished

The survey register accounts for the difference between the demand of one year and that of the succeeding year In the survey register columns are not filled up properly The items in the register should be serially numbered and these numbers quoted against increases and decreases in the demand register for reference Information should be given to the rate payers direct from the

office, in case of not only increases, as is done now, but of decreases as well Otherwise, it is possible for the shanbhogs to recover the taxes at the original rate and defalcate the excess collections In the survey register, each item is not signed by the Collector and the Vice-President though there are columns provided for the purpose

The irregularities traced in the survey register are noted in statement forming Appendix A

4 *Demand register*—The demand registers, the incorrect maintenance of which affects materially the Municipal revenue, do not bear evidence of check having been exercised periodically, except that there is the signature of the Vice President at the end

One consolidated demand register is maintained for house lighting and water taxes as well as shop tax and oil-mill tax The pages are not, in some instances, numbered serially

The demand register is prepared about the end, instead of at the beginning, of the year to which it relates For example the demand register for the year 1910-11 will be ready only in June 1911 And, as a matter of fact, collections are not generally made in the year to which the demand relates, but in subsequent years This seriously tells upon the collection work as, with the accumulation of arrears the inclination on the part of the tax payers to settle their dues diminishes and the difficulty on the part of the shanbhog to collect large arrears increases In the British Municipalities the Demand Register will be ready by the beginning of the year It is said that, if the demand register is prepared and closed as far as the demand is concerned, before the commencement of the year, it will not be possible to include in the register items of demand against houses which become liable to taxation in the course of the year In order to remedy the above defect it is suggested that the new demand registers, being a copy of the actual demand as it stood on the 30th June previous, should be written up and completed before the commencement of the year and the total amount entered as demand for the current year At the end of each division or street blank lines should be left for entry of houses that may, for the first time, become liable to taxation during the course of the year Then, with the help of the verified monthly returns referred to in para 3 *supra* all alterations in the existing rate and the amount of taxes newly imposed may be added to or deducted, as the case may be, from the total already arrived at, and the correct demand at the end of each month shown

Several items of differences between the closing and the opening arrears were noticed which are detailed in the statement forming Appendix B

5 The column showing the annual rental value is entirely left blank As all taxes are based on the reasonable rental value, the entry thereof in the demand register is absolutely necessary

The misposting of collections vitiates the balance due and upsets everything

Several items of postings in the demand register which are not supported by corresponding credits in the cash book were traced and are detailed in the statement forming Appendix C The entries in the collection column are important as they are supposed to represent actual realisations of Municipal revenue The postings are made by

the collection office clerks with reference to the chalans presented by the shanbhogs and it is quite possible that errors in posting the registers may occur, rendering the closing arrears also wrong Hence, it is absolutely necessary that at least a certain percentage of the postings should be examined by a responsible official to minimise errors

The duty of maintaining the demand registers is tacked on to an official who has got other duties to perform, such as maintenance of accounts connected with excess water collection license account, etc He cannot, therefore, devote his attention to the proper maintenance of the registers It would, therefore, be better to assign this duty to particular officials so that they may be held answerable for all clerical duties in connection with the registers

6 Applications for remission of taxes for a temporary period owing to vacancies should contain the date from which such house became vacant as the remission has to be determined upon the period of vacancy—*vide* Section 69 of the Mysore Municipal Regulations All such applications should be registered, numbered and filed, and their serial number quoted in the vacancy register (*vide* para 14) for reference This was not done, *e g*, Cunningham Road No 3—tax reduced from Rs 42 11 0 to Rs 28 The period of vacancy which warranted such reduction was not noted in the survey register

Temporary remissions on account of vacancies etc should be entered only in the remission column of the register without affecting the amount of demand But in numerous cases the amount of demand itself was reduced and the reduced amount carried forward from year to year The survey register makes no mention whether the house was vacant right through or the rental value fell It is, however inconceivable that the houses would have remained vacant for all time

The Administration Report of the Municipality for the year 1908 09 showed that remissions amounting to Rs 23,867 5 3 were sanctioned from 1903 04 to 1908 09 Details for only Rs 11 562 5 3 out of the above sum were furnished for audit and the remission entries in the demand registers verified therefrom A statement (Appendix D) is hereto attached of items which were shown in the demand registers as having been remitted but which were not traceable in the details of remissions sanctioned in the Government orders furnished for reference

Statement E shows that certain items of which the remission was recommended and sanctioned were subsequently collected and credited This shows that items recoverable were also recommended for remission As notices and warrants are issued, the fee to be realised should be shown in the demand register as actual demand to be recovered But this is not done It was not possible to ascertain how many notices and warrants were issued as they were all in loose forms and as no record thereof was kept The notices and warrants should be in counterfoil forms and bound into books of 100 each and the pages machine numbered —one book serving for all divisions at a time The counterfoil will enable the office to trace the final disposal of each warrant and the fee recovered It

This requires explanation from the Municipal authorities May be that amounts have been collected and defalcated but shewn in accounts as remission

14 4 J S C

That is just the thing stated above If these amounts were defalcated no one could find he age in balance

14 4 J S C

The fees might have been realised and misappropriated for all that we know and all that the accounts can show

14 4 J S C

was found, in numerous instances, that, though notices and warrants were issued, the fees were not realised, as the parties probably refused to pay them, and the fees were subsequently remitted In such cases, it would be better if a remark to that effect is entered in the counterfoil under the initials of the Vice President

There it is—an instance of the above kind but an entry foolishly made in the demand register

14 4 J S C

In the demand register of the I Division for 1903 04 against door No 86 bill No 644 Munireddipallya, notice fee Re 0 1 0 and warrant fee Re 0 4-0 are posted in the collection column against 9th October 1903 But there is no trace of it in the cash book

7 In the remittance register of the III Division, a sum of Rs 6 4 8 is found entered under the date 26th June 1906 with the remark that the amount was adjusted by book transfer

It appears that Doddy Venkatappa Setti paid under protest a sum of Rs 72 15 5 in payment of taxes due for houses owned by him in the several divisions of the City and that the amount of Rs 6 4 8 above referred to, forms part of Rs 72 15 0 The amount recovered was originally credited to deposits and latterly, after the appeal was disposed of in May 1906, debited to deposit and intimation given to the shanbhogs in June 1906 While debiting to deposits, credit should also be given to the proper head or heads of revenue in the ledger in red ink with the remark that such postings represent book adjustments The book adjustment not having been posted in the ledger, it is not carried to daily cash balance statement submitted to Government nor to the monthly cash account furnished to the Comptroller Under these circumstances, neither the figures on the receipt side of the Municipal cash account nor the entries of collection in the demand registers can be taken as correct, as they do not include the collections which were once placed under deposits and then adjusted

At the end of the year, the demand registers should be closed with an abstract showing the opening arrears, demand of the year, collection or remission during the year and the balance still due, and signed by the President The President should make it a point to see that the balance outstanding is correctly brought forward to the next demand register, and that the collections during the year as per remittance register agree with those recorded in the demand registers

8 *Receipt books*—Up to 1904 05, there was the bill system in trifoils For all items of Mohatarfa tax in the City trifoil bills were prepared by the office stamped with the *facsimile* signature of the President and handed over to the shanbhog The right hand foil served as a notice of demand, the second foil as a receipt and the counter foil as an office copy This system would have worked well if the officers had taken care to ask the shanbhogs to produce money or unissued receipts periodically, and maintained a list showing the number and amount of signed receipts made over to the various parties for purposes of collection There are still many receipts in the books showing that the collections were not systematically made or that when recovering arrears, the shanbhogs did not grant receipts from previous books, but gave receipts from the book then in use, sometimes with an endorsement on the receipt granted that all previous arrears were collected

This practice not being simple does not seem to have commended itself to Mr A S Naghavkar, the late President, who introduced the present system under which shanbhogs are supplied with blank forms of counterfoil receipt books with authority to issue receipts signed by themselves Strange to observe that the most glaring defect in this system was not apprehended

The result of not having a system of Municipal accounts approved by Government and binding on Municipalities and of adopting radical changes without proper consultation The system which existed was infinitely superior to the system which was introduced

14 4 J S C

The shanbhog would collect a larger amount, enter it in the original to be handed over to the rate payer, and post a smaller amount in the counterfoil which is presented to the office The office, quite unaware of the malpractice committed by the unscrupulous shanbhog, checks the item in the counterfoil with that in the kirdee and finds that the amount entered at the foot of the remittance lists agrees with that presented as remittance That such nefarious practice was obtaining was brought to light while checking the accounts of the V and IX Divisions

Moreover, till it was pointed out by me the blank counterfoil receipt books were thrown pellmell in a corner of the office quite uncared for thus allowing an opportunity to dishonest shanbhogs to take out books from the heap and use them for collecting taxes from illiterate and other persons who do not care to know if the books where from receipts are given contain proper authority for the shanbhogs to use the books The collections made on such unauthorised books may not be credited as the Collector has no knowledge of such books being used

Under a proper system each receipt in the hands of a collector is to him like a currency note Many a time have I made a tax collector produce at once all his outstanding receipts If any were missing he had to make good it once

14 4 J S C

The check in the Collection office at the time of each remittance of details of amounts remitted with the counterfoils of receipts issued by the shanbhogs to rate payers and the periodical check of collection entries in the demand registers with the remittance registers or usalpatties will not only ensure the remittance of amounts collected but also facilitate the check of shanbhogs bakipatties with the demand registers If the demand registers are thus kept written up to date they indicate correctly the arrears based on the demand and actual remittance The registers will thus be a guide to show in which case coercive measures are to be taken If coercive measures are promptly taken in cases of the properties against which the demand registers show some amount as arrears outstanding, such of the rate payers as have already paid the tax demanded will certainly come forward with the receipts obtained by them from shanbhogs at the time of payment This will bring to light not only cases in which less amount is entered in the counterfoils of receipts than in the receipts but also those in which though recovery has been made and receipts issued the counterfoils are not forthcoming

Final receipts are at present issued over the signature of the shanbhogs from books bound in counterfoils and this procedure allows undetected for a long time the absence of check over remittance of collections, and also involves more clerical labor on the part of the shanbhogs It is therefore, suggested for consideration as to whether the shanbhogs may not issue only *ad interim* receipts as in the Civil and Military Station to such rate payers as tender payment of the tax to the shanbhog immediately on handing the demand notice issued from the trifoil bill books which may again be brought into use It will be

This would [illegible] necessary [illegible] receipt [illegible] bills signed by [illegible] stamps are made [illegible] collector and a [illegible] account [illegible] of them

14 4 J S C

the lookout of the rate payer to see that within a week or so from the date of payment he gets from the office a formal receipt—the second foil of the trifoil bill books over the signature of the President Such formal receipts will be issued to other rate payers also who should be required to come to the Municipal Office and pay their dues, failing which they render themselves liable to be proceeded against according to Law The fact that the shanbhog's receipt is only an *ad interim* receipt, that a separate formal receipt would be sent by post to rate-payers within a week and that if he does not get such a formal receipt from the office within that time, he must lodge a complaint at the Municipal Office, should be printed on the *ad interim* receipts This procedure puts the rate-payer on his guard and makes him insist upon getting a formal receipt and this not only makes the collection office to exercise a prompt and effective check upon collections, but also operates as a preventive of misappropriations as far as possible

9 *Remittance registers or kirdee books* —Remittance registers or kirdee books of the shanbhogs in which particulars of daily collections are entered, totalled up and the acknowledgment of the shroff taken after remitting the money All the remittance registers were not furnished for audit Reference had therefore to be made to the irsalpatties whenever the remittance register was not available This rendered the audit laborious

Daily progressive totals should be entered in the remittance registers so as to furnish, at a glance, the amount of collection made by the shanbhog concerned up to date This will facilitate a watch being kept over the collection by the shanbhog as compared with the demand relating to his division

This vitiates the account and people who have paid are asked to pay again

14 4 J S C

Items credited in the cash book but not posted in the demand register are detailed in statement forming Appendix F

10 *Irsalpatties or remittance memos* —When remittances are made to the Municipal treasury, the full description and nature of the details are entered in the irsalpatties as in the remittance register, and the shroff's acknowledgments for remittances made taken in both The irsalpatti would be left in the office and form the office record for all details

Much difficulty was experienced in checking the demand registers with the irsalpatties when necessary In the majority of cases the irsalpatties did not contain in all cases the bill number and the name of the street which are essential to facilitate identification of the items in the demand registers This omission greatly retarded the progress of the audit work as it was found necessary, in many cases, to wade through all the pages of the demand register to find out the credit of a single item

The details of remittances made by shanbhogs are written by them in their respective remittance registers *i e* the khirdee, wherein the shroff records his acknowledgment of the receipt of the moneys The preparation of irsalpatties which contain the same details as remittance registers is therefore superfluous and may be dispensed with This will greatly relieve the shanbhogs of

scriptory work and give them more time for collection, while a complete record of the requisite details of remittances is duly maintained As for remittances made by rate payers and others direct into the Municipal office, the moneys should invariably be accompanied by a chalan presented by the person tendering such payments Such remittances should be entered at the earliest opportunity in the connected remittance register by the shanbhog concerned The khirdies should remain in the possession of the shanbhogs as heretofore and they should always be insisted upon to enter collections as made in it and at the end of the year the book should be made over to the office with an abstract showing the amount collected This should be checked and agreed by the office staff with the demand register and filed carefully As this is a very important record, the khirdi should be in bound books, the pages being machine numbered and before a book is brought into use a certificate that it contains so many pages should be given It should be stated that the shroff should not receive any sum unless the Division accountant concerned certified that demand register was checked and has been posted

11 *Bakipatties*—These are unrecognised records showing the demand of the year current collection and balances The information contained in these documents are found in the demand notices which shanbhogs are required to serve, and the preparation of the bakipatties is therefore superfluous and may as such be dispensed with

12 *Assessment register* Assessment register is the register that should contain all items of Municipal property including vacant lands whether taxable or non taxable Such of the properties that are taxable should be carried over to the demand register with the assessment number quoted against each for purposes of reference It is to be noted that no assessment register nor even the assessment list is maintained in the Municipal office, except the demand register where only taxed properties are shown The Municipality has therefore no correct idea of its own taxable and non taxable properties

A complete register of all properties and vacant lands in the City whether occupied or not should be prepared making remarks against items not liable to taxation with reasons under due authority

During the general revision the names of owners may be obtained and recorded as it is after all the owners of buildings that the Municipality have ultimately to look to for payment of the taxes Subsequent changes may be ascertained with the help of periodical returns from the Registration Department, reports from out door subordinates The practice appears to have been to omit from the demand registers on demolition of a building even the site on which the building stood This of course, is erroneous All gardens vacant lands at the outskirts of the town and bits of vacant land lying in the midst of populous parts of the City should be included in the register When once registers of properties as above described, with their annual rental valuations are exhaustively prepared the watching of subsequent changes and alterations as they occur will be an easy matter and a thorough revision of the lists may not be necessary ordinarily more than once in four years

The only exception to this will be gardens, in the case of which an annual survey of the various yielding trees for purposes of noting changes in their condition, yield and number, seems indispensable

In these days omission to revise the assessment for 13 years must mean loss to the Municipality

14 4 J S C.

The assessment should be revised at least once in 4 years (*vide* Section 67, Mysore Municipal Regulations) This should be done by an experienced officer with reference to the reasonable rental value of property, due regard being had to the localities in which such properties are situated The last general assessment is reported to have taken place nearly 13 years ago and it is a matter for regret that the Municipality did not take advantage of this to increase their revenue owing to rise in the rental value of house property in the City which has steadily increased owing to the natural causes of development Well paid officers, possessing experience in the line of house valuation, should be directed to revise the assessment of all taxable properties in the City with reference to the rental value—verifying the landowners bills wherever necessary—and by making enquiries on the spot

The valuation of buildings and premises belonging to Government or to the railways should also be revised as their valuation is also subject to alteration, due either to rise or fall in the value of land

13 *Book adjustment* —While comparing the arrear figures in one demand register with those in the register for the succeeding year omissions with the remarks "Adjusted by book transfer were noticed There is no register kept in the office showing the list of such book adjustments A register should be maintained and the serial number of adjustments quoted for purposes of verification of entries of collection in the demand register which should be made in red ink so as to differentiate them from entries of actual collection

14 The contribution register the file of original applications for increases and decreases of taxes, vacancy register and such like important records are not at all maintained This should be done With the help of the applications referred to above, a vacancy register should be maintained, and the serial number of each item quoted for purposes of reference against the corresponding alteration in the demand register Many records also were not furnished for audit and this has been reported to Government from time to time It was not possible to exercise a thorough check on the accounts for want of the necessary records The best use was, however, made of the records furnished

15 *Defalcations* —Defalcations amounting to Rs 7,844 13 11 committed by shanbhog Rangappa of the V Division had been reported to Government by the Municipality During the verification of this defalcation as ordered by the Government the audit staff discovered an additional embezzlement amounting to Rs 637 8 10 committed by the same shanbog The audit of the accounts of the IX Division disclosed a defalcation of Rs 492-13 10 committed by shanbhog Narasimhasastri These were reported on 7th June 1910 and 13th December 1910 respectively Shanbhog Narasimhasastri was duly prosecuted to conviction

In the case of the other divisions the remittance registers were checked from the counterfoils of receipts

issued and no discrepancies could be found This should not, however, be understood to mean that no defalcation was committed in these divisions It is possible that more might have been collected as per receipts issued to the parties, while a less amount might be found written on the counterfoils and remitted as was done by shanbhog Rangappa Or, as no scrutiny was ever exercised over the stock of receipt books, shanbhogs might have possibly issued receipts from books other than the one they were authorised to use and the recovered amount might not have been remitted at all The only sure method, therefore, of finding out the extent of defalcations, if any, committed by the shanbhogs is to institute enquiries as to why each item of arrears has been allowed to stand uncollected for years past, and adopt coercive measures for recovery where necessary This method will make the rate payers produce receipts in cases in which payment of the arrear has been wholly or partly made Such an enquiry should, therefore, be instituted as it will bring to light any more defalcation that may have been committed but yet left undetected The entries in the receipts may be compared with those in the respective counterfoils The aggregate difference, if any between the amounts in the receipts and those in the connected counterfoils as well as the amounts collected on issue of unauthorised receipts will form the amount defalcated

Yes every rate payer may be given an account of his outstandings and be told that if he claims to have paid any part of it he should produce receipts within a month If he does not do so full amount will be regarded as admitted and will be duly recovered

14 4 J S C

Attempts were made to check the trifoil bill books which were in use prior to the year 1905 06, with the arrear postings in the demand registers But they were found to be futile inasmuch as the bill books were not properly maintained and as dates of credit were not noted on the receipts It was observed that there were 34 counterfoil receipts bearing the abbreviation of the word "vasul meaning recovery with dates in many cases and initials of Municipal officials in some cases This shows that collections were made in respect of those items It has been observed that of these 34 11 items amounting to Rs 27 0 5 continue to be outstanding as arrears till this date and 5 items amounting to Rs 11 8 11 were recommended to Government for remission These amounts aggregating Rs 38 9 4 should be regarded as defalcated The rest of the items (18) amounting to Rs 36 2 5 have been found credited after a long delay

Yes dated and initialled vasul endorsements can not be mean collection

14 4 J S C

OTHER DEFICIENCIES

16 *Securities* — The officials who deal in money except those noted in the statement forming Appendix G have not yet furnished securities in spite of the orders of Government in their Proceedings No 2332 3—MI 80 09 2 of the 9th September 1909 to take immediate necessary action to obtain securities

17 *Causes of arrears* — The arrears of Mohatarfa revenue outstanding on 30th June 1909 amounted to Rs 1 67 128 12 4 as detailed below —

Year	Amount Rs	a	p
Up to 1905 06	38 23	9	5
1906 07	14 762	7	4
1907 08	38 313	7	3
1908 09	75 817	4	4
Total	1 67 128	12	4

No 7

Of the several causes that led to the accumulation of such large arrears, the prominent one is the belated preparation of demand register Every effort should be made to open the demand register by the beginning of the year to which they relate to facilitate recovery before the close of the year

2 In numerous cases, it was noticed that, though arrears for three or four years were due, recovery of taxes was credited against the demand of the year in which the collection was made, writing off year after year the back arrears as they became time barred Taxes recovered should always be credited against the earliest arrears unless the payment is tendered for a specified period when it must be appropriated accordingly

3 Some of the shanbhogs are in charge of the divisions for nearly 10 to 15 years This is not to the advantage of the Municipality The transfer of shanbhogs at intervals, say of three years generally, from one division to another would, as a matter of course, bring to light defalcations The apprehension of such transfers would also discourage defalcations as far as possible

4 The apparent laxity of out door supervision over the collection work

5 Even surprise visits to the rate payers for verifying the shanbhogs bakipatties will minimise chances of defalcations

18 *All collections do not appear in the general cash book* —On 16th February 1907, a sum of Rs 3 12 0 was recovered by the Municipality from a resident of Bangalore in payment of Mohatarfa tax for a house which he owns in Kolar and remitted per postal money order to the Kolar District without bringing the transaction into the cash book The correct procedure would have been to credit the amount to " F 8 Transfers from other Departments ' in the cash book and when the money is remitted to the Municipality concerned by means of a Public Service Remittance Transfer Receipt the item may be debited to ' G 8 Transfers to other Departments

On 11th January 1909 a sum of Rs 404-7-4 was recovered from the owner of house No 28 Akkipete, under protest, and reported to have been entered in the deposit register which was stated to be not forthcoming The amount was given credit for in the cash book only on 8th February 1909, after the protest was removed *

Received
14 4 J S C

In book No 3 of Shanbhog Narayappa of the III Division receipts bearing Nos 202 to 207 between the dates 24th October 1909 to 27th October 1909 amount to Rs 65 1 11, but only Rs 50 1 11 is traceable in the cash book for that period

As regards the balance of Rs 15 there is a remark on the back of the last receipt of that set that the amount was returned subsequently to the party as the office refused to afford credit for the same in the cash book

If the amount of Rs 15 was returned the acknowledgment of the party should have been produced This was not forthcoming

19 *Collections relating to one division by the shanbhog of the other division* —In the course of audit, it was found that in many cases, collections of one division were made by the shanbhog of another division and remitted through his own remittance register This results in wrong posting of, or omission in, the demand registers

Each shanbhog must, therefore, collect the dues of his own division and all shanbhogs should be ordered to be present in the collection office at a particular hour of the day when payments tendered by the parties could be received through the respective shanbhogs When, however, a shanbhog happens to remit the taxes of a division which is not his, the shroff should take the earliest opportunity and make the shanbhog of the division enter the collections in the remittance register concerned

20 *Corrections and alterations*—Corrections and alterations are, as a rule, not attested by superior officers

The postings in the demand register of the II Division by the late shanbhog were incorrect and could not, therefore, be agreed with the kirdi without much effort The shanbhog was apparently in the habit of collecting taxes from one individual and crediting it in favor of a different individual Many corrections which were necessitated by this practice have not been attested

21 *How far Mr Keirnander's suggestions made in 1902 were carried out*—As pointed out by him, the defects in the survey and the demand registers still remain, wholly or partly, unremedied

Corrections and alterations in the registers are not generally attested either by the Vice President or by the Collector

In the demand collection and balance statement, only the monthly realisations are entered as demand ignoring all unrealised demands

Contribution and adjustment registers are yet to be opened

Under the above circumstances I am inclined to think that any amount of suggestions from the audit officers to improve matters will be of no avail, unless and until the administrative officers themselves take them seriously and try their best to carry them out in the best interests of Municipal Revenue

22 In the Collection Department there are two cash books, one maintained by the shroff and another by the accountant, besides ledger and other subsidiary registers

Every evening, a statement of receipts classified according to their nature is sent to the Head office where also a cash book and other subsidiary registers are maintained Moreover, though the most of the recoveries are made in the Collection Department yet there are also certain recoveries made directly by the Head office This is nothing but duplication of work and accounts All recoveries must be made by the Collection Branch

23 *Conclusion*—The report discloses (1) that the Municipal valuation of property did not keep pace with the increase in the market value of house and land properties as no revision of assessment was made for several years past

(2) that there is the duplication of accounts work, and

(3) that defalcations are rendered possible by the absence of timely scrutiny by the Vice President or the Collector and by his office over the shanbhogs accounts and collections

BANGALORE,
3rd April 1912

T LAKSHMINARASIMHA RAO
Officer in charge of the Audit

If the collection accounts of a Municipality which I inspected in a British Province were half as bad as those of the Bangalore Municipality I would unhesitatingly propose its suspension under the Municipal Act and I have little doubt that the proposal would be accepted If the Municipality were one with an official President with an allowance for Municipal work and an official who is Vice President I would not state what consequences would have fallen on it I may add here that I have not yet seen a Municipality with accounts in such chaotic condition though I have seen many larger than I found in [illegible] by unofficial [illegible] official Chairman [illegible] Vice Chairman [illegible] Chairman [illegible] Vice Chairman [illegible] unofficial and [illegible] better

14 4 12

APPENDIX A

Statement showing the discrepancies between the Survey and the Demand Registers for the seven years ended June 1909

Locality	Door No	Rs.	a	p	Rs	a	p	Remarks
Dobspete	5	3	7	0	2	7	8	The first column represents the original demand and the second column the assessed demand but not sanctioned by the Collector
	19/1	2	11	6	2	3	10	
Munireddipalya	124	4	12	0	4	4	0	
	126/1	3	1	3	2	5	9	
Third main Sampige	21/3	0	14	5	1	5	8	The first column represents the demand as per survey register for 1908 09 and the second column shows the demand as posted in the demand register for that year
	30	5	6	5	7	3	3	
	56	10	12	9	7	3	3	
	68/1	4	4	0	2	2	0	
Sixth cross road	29/4	9	0	0	5	6	5	
Bevena marada street	1				0	7	6	
Akkipete	20/1	4	0	0				The first column represents the demand arrived at as per survey register and the second column the demand as posted in the demand register
	121	6	0	0	4	0	0	
	31	8	4	10	4	4	10	
	165/1	4	0	0	2	0	0	
	182/1	4	0	0				
Subramappa s house lane	5	6	4	9	5	6	5	
Arlepete	1	6	6	9	4	6	9	
Police gully	87	18	0	0	16	3	3	
	15o/1	1	12	9	1	5	8	
Mysore road	107 117/13	4	0	0				
Carpet mission road	46	4	8	0	3	9	8	

APPENDIX B

Statement showing the items of Mohatarfa arrears of one year wholly or partly not carried forward to the subsequent year, for the seven years ended June 1909

No	Locality	Year	Rs	a	p	Rs	a	p	Remarks
3	Sampige road	1897 98	49	7	11				Arrear balance items in the demand register for 1902-03 not carried forward to the Demand Register for 1903-04
5	Avenue road		86	6	5				
			86	6	5				
			86	6	5				
6		1896 97	84	0	0				
8		1896 97	57	9	8				
9 1		1901 02	129	9	7				
		1902-03	129	9	8				
16	Race Course road		234	0	0	32	8	0	
			98	9	7				
4	Post office road	1896 97	6	0	0				
		1897 98	1	3	2				
		1898 99	7	3	2				
		1899 00	7	3	2				
12	Post office road	1896 97	30	0	0				
		1897 98	24	0	0				
		1898 99	24	0	0				
		1899 00	24	0	0				
6	District office road	1896-97	30	0	0				
34	Dobspete		0	9	7				
7	Catticart road	1896 97	105	0	0				
		1897 98	126	0	0				
		1898 99	126	0	0				
		1899-00	126	0	0				
1	Maternity road	1896 97	30	0	0				
1 3 2	D d U pparahalli	1894 95	4	0	0				
6	Catticart road	1895-96	78	9	0	72	0	0	
18	Munireddipalya		1	0	0	2	0	0	Arrears of 1903-04 not carried over to 1904-05
22	Do		2	0	0	1	0	0	
218	Sixth Bevina marada street		14	6	6	7	8	8	IX Division Arrears of 1907 08 not carried over to 1908 09
238	Seventh main road		115	3	1	48	3	1	
241	Do		[illegible]	6	4	[illegible]	6	4	
288	Third cross road		1	12	10	0	14	5	
29	Fourth do		8	11	2				
403	Jakandra		1	14	11	1	12	9	
404	Do		0	4	10				
411	Do		7	3	4	8	[illegible]	8	
413	Hosa Agrahara		[illegible]	[illegible]	[illegible]				
19	Taragupete		[illegible]	[illegible]	[illegible]				III Division Arrears for 1902-03 not carried over to the demand register for 1908 04
209	Do		[illegible]	[illegible]	[illegible]	[illegible]	0	0	
300 3	Taluk Cutcherry road		[illegible]	[illegible]	[illegible]				
6	Ka i Eswaragudi street		0	14	[illegible]				
11	Do		2	4	0	2	1	6	
11	Do		5	4	[illegible]				
6	M [illegible] Ra [illegible] anna mane gully		[illegible]	[illegible]	0				
1	Do Halada Ankai nana mane gully		0	[illegible]	7				

APPENDIX C

Statement showing items posted in the Demand Register but not covered by credits in the Cash Book, for the seven years ended June 1909

Locality	Bill No	Door No	Amount Rs	a	p	Date
Third main road	26	14	2	6	4	23rd February 1906
Eighth do	247/1	16	1	12	3	14th November 1906
Ninth do	269	1/8	3	6	11	4th June 1908
Third do	114	85/86	7	3	3	3rd September 1907
East Park road	23	146	5	6	3	4th May 1908
Do		24	1	5	8	3rd May 1909
Sixth cross road		21	0	14	[illegible]	13th September 1908
Taluk Cutcherry road		242/2	13	9	0	14th May 1903
Arjunaswamy Kovil street			0	1	0	24th November 1902
Rangaswamy Gudi bidi		97	6	[illegible]	10	21st July 1902
Setty Krishnappa lane			2	6	[illegible]	24th November 1902
Hurlopet		2	2	6	5	
Avenue road		11	2	11	3	th August 1902
Chetty Chennappa lane		1	3	9	8	18th September 1903
Basavangudi		88	3	0	3	1st October 1903
Rangaswamy Gudi bidi		116	1	12	9	3rd November 1903
Hanumantharayana temple		16	5	8	6	21st April 1903
Taluk Cutcherry road		262	14	1	7	6th June 1903
Beagamanthara street		7	7	10	3	8th February 1904
Kantheer Krishnappa street		20	7	3	3	13th November 1903
Supekally Huriopete		19	3	2	[illegible]	1st June 1904
Malvally Papanna's lane		1	2	11	3	18th June 1904
Kilari road		153	0	7	3	30th December 1904
Maistry Chokkane gully		11	3	9	8	th March 1905
Rangaswami Gudi street		33	9	9	7	1st June 1904
Do		111	1	[illegible]	8	29th April 190
Setty Krishnappan gully		9	3	10	8	8th July 1904
Taluk Cutcherry road		311	3	3	8	28th April 190
Kotgi lane		29	1	12	3	31st March 190
	95	66 1	12	9	8	28th July 190
	96	66 2	2	11	3	D
	97	66 3	6	0	0	28th July 190
	639	100	2	11	3	16th November 190
	813	123	6	4	9	16th April 1906
	814	124	2	11	3	21st April 190
	8 4 1	1 9 1	4	8	0	10th March 190
	13 5	6		6		14th July 190
	1412	17	2	11	3	2nd December 190
	1413	17/1	2	4	0	D
	2011	4 1	3	9	8	4th December 190
	20,8	11	8	3	9	1st June 190
	2327	21	10	12	9	2nd April 190
	1550	204	6	10	7	1st December 1906
	1908	66	0	7	3	16th August 190
Avenue road	3	96 9 1	6	8	0	21st October 1902
	21	111	6	0	0	th July 190
	61	147	1	7	6	10th December 1902
	71	152 2	2	14	6	13th March 1902
	173	216	9	0	0	2nd June 190
	190 191	223	3	10	0	1st December 1902
Shank of Narasappan angady gully	271	12		3	0	1st D 190
Gundo Pantu gully	307	17	10	1	8	1st D 190
	308					
Maramath Krishna Rao's mane gully	113	22	2	11	3	2nd June 190
Taragupete gully	97	104	6	1	9	1st December 1902
	98					
Do	677	104	7	8	0	1st March 190
Taluk Cutcherry road	1001	127		6	6	21st July 190
Belli Basavannana Gudi gully	800	27	6	0	0	19th June 1903
Taluk Cutcherry road	10 0	4 12	4	7	6	11th May 1903
Do	109	31	8	0	0	2nd April 1903
Do	1110	488 1	10	12	9	0th D 190
Do	1101	193 1	2	11	6	18th June 190
Arcot Srinivasa Chari's gully	1138	1	7	3		1st July 190
Kasi Eswara Gudi street	139	30 1	4	8	0	6th March 190
Taluk Cutcherry road	21	39	0	11		16th June 1903
Akkipete	60	11	1	12	9	D
Kotgi Venkatadrannai gully	6	1	4	8	0	2nd D 190
Do	6	27	1	12	9	21st December 1902
Muddappa mane gully	09	11	2	11	3	11th November 190
		11	2	11	3	2nd December 190
		12	2	11	3	11th November 190
Muniramannana gully	28	1	7	3	3	5th June 1903
Beeradevaragudi street	1016	1	1	9	4	20th November 190
			3	2		3rd June 190
Byrappa mane gully	120	17	8	9		2nd March 1903
Kangudi Laithan ari gully	189		3	9	8	31st June 190
Do	1379	10 2	0	4	10	30th June 1903
Hatti Marimanna gully	1620	20	3	9	8	16th April 1903
Do	164	33	9	0	0	16th April 1903
Ganigar Murigappa street	1680	13	2	11		19th April 1903
Ittegay Anjaneyappan mane gully	2016	22	1	12	10	1st February 190
Pensioners lane	213	3	1		8	20th June 190
Do	238	12	1	1	9	1st November 190
Do	2148	29	1		8	2nd D 190
Do	2111	21	0	7	3	6th June 190
Kasi Eswara gudi street	1608	14	3	4	10	16th April 190
						1st November 1903
	1600	44 1	1	12	10	1

No 7

APPENDIX D

Statement showing items in the remission columns of the Demand Register, not covered by Government sanctions, for the seven years ended June 1909

Bill No	Door No	Name of place	Year	Amount Rs	a.	p.
I Division						
90	18	Race Course road	1907 08	1 097	11	7
II Division						
61	36	Avenue road	1905 06	3	6	4
65	40	Do		1	3	4
119	81	Do		1	11	2
131	91	Do		15	5	7
132	92	Do		15	12	10
882	186	Rangaswami Gudi bidi		0	13	0
798	129	Do	1906 07	5	6	5
III Division						
493	53 & 56	Arlepet	1905 06	1	7	0
1494	123	Mysore road		2	4	10
1495	123/1	Do		2	4	10
1496	124	Do		3	0	0
III Division 4						
3	95	Avenue road		8	8	2
99	98/1	Do		7	13	2
	101	Do		5	4	8
	105	Do		5	4	8
	106	Do		2	9	8
	102 2	Do		9	15	2
220	6 6	Venkatasubba Mudali gully		3	0	0
410	30	Taragupete		24	4	9
169	54 55	Vegetable market	1906 07	8	12	6
540	175 76 1	Taragupete	Do	18	11	2
	176/2					
543	180	Do	Do	5	0	0
583	221	Do	Do	3	0	0
997	11	Santhe Veeriah s gully	Do	4	6	6
1072	36	Arcot Sreenivasa Char s street	Do	5	6	4
1073	37/1 2	Do	Do	54	12	9
382	463	Taluk Cutcherry road	1907 08	13	0	9
481	511	Do	Do	8	14	6
605	10	Santhusapete	Do	3	9	7
3	96 96 1	Avenue road	1908 09	8	8	2
7	99	Do	Do	7	13	2
9	101	Do	Do	5	4	8
13	105	Do	Do	5	4	8
14	106	Do	Do	2	9	8
16	107 1	Do	Do	1	12	10
26	115	Do	Do	2	11	4
27	116	Do	Do	2	11	4
34	123	Do	Do	1	4	8
40	130	Do	Do	11	13	6
45	133/1		Do	2	0	4
48	136/137		Do	5	1	8
49	138		Do	3	4	6
58	147		Do	0	7	10
59	148		Do	0	4	0
132	214		Do	1	1	4
133	215		Do	0	13	6
134	216		Do	1	1	4
214	2	Venkatasubba Mudaliar gully	Do	0	13	6
220	6 6	Do	Do	3	0	0
913	453	Taluk Cutcherry road	Do	1	12	9
914	453 1	Do	Do	6	7	8
915	453 2	Do	Do	3	6	5
1309	28	Santhusapet	Do	10	12	9

APPENDIX D—*concld*

Bill No	Door No	Name of place	Year	Amount		
IV Division				Rs	a.	p.
98	92	Cubbon road	1905 06	2	6	4
211	34	Do		0	9	7
534	2 3	Sanjeeva Naik s gully		2	6	5
714	23	Siddanna s house lane		0	12	0
755	23	Ramanja s do		0	9	7
757	24/1	Do do		0	9	7
1043	81	Anjaneya Gudi street		2	6	4
1281	13	Appurayappa s house lane		1	3	2
1846	191	Taluk Cutcherry road		1	3	2
1848	193	Do		1	9	4
1589	28/1	Byatappa s house lane	1906 07	15	0	0
VI Division						
464	62	Armugam Mudaliar lane	1905 06	5	0	1
465	63	Do	Do	5	11	3
475	74	Do	Do	12	9	7
476		Do	Do	12	0	0
477	75	Do	Do	5	6	6
478	75/1	Do	Do	12	0	0
VIII Division						
461	58	IIIrd Cross road	Do	0	14	5

APPENDIX E

Statement showing the items of which the remission was recommended and sanctioned but which were subsequently collected and credited

Division	Locality	Year to which arrear relates	Amount			Government Order sanctioning the remission	Collected and credited on
			Rs	a	p		
II	191 Kilari road	98 99 to 03 04	6	4	9	4762 3—Ml 152 05 8 dated 5th November 1905	6th December 1905
I	96 Munireddipalya	Up to end of 03 04	4	3	3	Do	Rs 4 3 on 25th August 1904 and 30th August 1904
•	10 Dodda Upparahalli	06 07	1	12	9	12781 2—Ml 260 07 14 dated 6th June 1908	19th March 1908
III	45 Subbanna Char s gully	05 06	2	0	0	3805 06—Ml 44 06 4 dated 9th November 1906	20th Aug 1906
V	III Lane No 4 Cubbon road	01 02	2	0	0	3014 5—Ml 152 05 4 dated 18th September 1905	7th September 1905

APPENDIX F

Statement showing items of collection remitted to Treasury, but not posted in the corresponding Demand Registers for the seven years ended June 1909

Locality	Door No	Amount Rs	a	p	Date as per chalan
I High Ground	31	0	14	5	1st August 1903
	31	1	3	11	2nd October 1903
	84/85	0	3	0	25th November 1903
	11	3	3	0	27th November 1903
	13	0	2	0	27th January 1904
Subedar Chattram road	88/1	2	11	3	31st October 1904
II Tank road	14	1	12	9	4th July 1902
Armuga Mudaliar bidi	11	3	9	8	28th July 1202
Mallikarjuna Temple	48	1	12	9	10th July 1902 (a)
	50	2	4	0	Do (a)
Rangasamy bidi	729	6	15	11	5th August 1902
Kanthina Krishna gully	20	7	3	3	13th November 1902
Rangaswami Gudi street	148	5	8	5	10th March 1903
Darjipete	23	1	5	8	23rd March 1903
Devankhane gully	51	0	14	5	28th April 1903
Neel Pothia's gully	12	1	12	9	14th May 1903
Subedar Chattiam road	52	1	13	9	1st June 1903
Taluk Cutcherry road	262	14	1	7	6th June 1903
Do	358	1	12	9	27th June 1903
No details	2490/5	1	5	8	1st July 1902
Taluk Cutcherry road	19/1	3	0	6	5th December 1902
Do	99	1	3	5	12th December 1902
Krishnappana gully	24	1	6	8	13th April 1903
		1	10	8	
Do	54	2	1	9	18th April 1903
		1	13	9	
Devankhane gully	45	2	10	0	6th May 1903
Kotigi lane	1	7	3	2	6th February 1903
		3	9	7	
4th Main road	9	0	14	5	3rd April 1905
6th Main road	9	1	12	9	21st February 1905
4th Main road	4	12	9	8	15th May 1905
V Cross road	19	1	5	8	11th May 1905
VI Main road	7	0	14	5	6th March 1905
III do	19/1a	(b) 9	2	0	28th August 1905
Malleswaram	26	2	7	4	23rd February 1906
4th Main road	237	(c) 1	12	9	14th November 1906
3rd do	19 31	4	4	0	19th July 1907
6th do	23	5	6	5	3rd August 1907
4th do	22	7	3	3	Do
Sampige road	41	1	12	9	1st October 1908
Rangaswami Gudi bidi	761	9	9	7	1st June 1904
Do	984	1	5	8	21st June 1904
Srinivasa Mandiram road	66	2	11	3	14th December 1903
Do	7	7	13	3	8th February 1904
Do	3	1	12	9	15th June 1904
Do	28	2	11	3	17th June 1904
Do	16	3	7	5	26th September 1903
Do	2	0	2	10	29th April 1904
1516	35	1	13	9	6th June 1905
1422	4	1	5	8	30th June 1905
1424	6	1	12	9	Do
908	1	3	9	8	13th April 1905
910	3	1	12	9	Do
2799		1	5	8	2nd November 1904
	19	1	0	0	9th November 1904
	56	1	8	0	15th December 1904
908	1	[illegible]	9	8	12th April 1905
910	3	[illegible]	12	9	
1347	6	[illegible]	8	5	14th July 1905
B C Gudichai as per P M O		[illegible]	10	9	11th June 1906
		[illegible]	0	0	2nd August 1906

(a) Even the number is not found in the demand register
(b) Only Rs 7 7 0 posted
(c) Not traceable in the demand register

APPENDIX F—*contd*

Locality	Door No	Amount			Date as per chalan
		Rs	a	p	
2601	45/1	6	4	0	17th August 1906
Muksosa jugys gully	9	1	6	8	4th December 1908
Darjipete	26	1	12	9	19th June 1909
884	471	8	3	0	30th June 1902
147	58	1	7	6	1st August 1902
641	16	5	6	5	30th September 1902
1229	22	1	12	10	7th February 1903
1240		1	12	10	
1211		2	11	3	
1211		2	11	3	
	10	3	3	3	23rd February 1903
1514	14	2	11	3	4th March 1903
745	85	5	6	5	1st May 1903
670	25	0	14	0	17th November 1902
	29	1	1	0	
214	1/3	5	1	6	19th November 1902
139	226	15	0	6	9th December 1902
127	213	13	9	6	
134	221	15	6	0	
108	194	6	10	6	10th December 1902
11	104	0	5	0	13th December 1902
193	72	5	1	0	15th December 1902
25	115	9	0	0	16th December 1902
7	100	4	4	0	7th January 1903
77	166	11	5	6	12th January 1903
1199	17	3	9	8	2nd February 1903
	43	1	8	0	6th January 1903
	9	2	4	0	22nd May 1903
	16	1	12	9	27th May 1903
1952	7	18	0	0	1st June 1903
	7	4	0	0	2nd June 1903
1773	24	2	3	4	15th June 1903
	48	2	4	0	25th June 1903
528	10	5	6	5	10th July 1902
	3	0	9	7	31st July 1902
	15	2	11	3	11th August 1902
		2	0	0	11th August 1902
		10	5	8	28th October 1902
		21	10	7	Do
		4	13	1	29th October 1902
		0	9	7	7th November 1902
1652	14	1	7	5	17th November 1902
364	35	1	9	5	20th November 1902
324	9	3	9	7	4th November 1902
	14	3	9	7	5th December 1902
	32	3	9	8	6th December 1902
	15 1	1	3	2	15th December 1902
		1	3	2	Do
		16	6	5	19th December 1902
		1	12	9	23rd December 1902
		1	12	9	
	8	2	12	3	20th December 1902
	1	2	6	5	30th December 1902
		3	10	8	
	14	2	6	5	31st December 1902
		2	6	5	
	12	3	3	5	8th January 1903
	53	2	11	3	17th January 1903
	54	5	15	8	20th January 1903
	23	2	0	0	21st January 1903
267	40	1	0	0	23rd January 1903
	24	0	9	7	27th January 1903
	1	3	9	7	13th February 1903
	4	2	11	3	7th April 1903
	44	1	13	10	20th April 1903
		1	6	4	
	8	6	0	0	29th April 1903

No 7

APPENDIX F—*concld*

Locality	Door No.	Amount	Date as per chalan
		Rs a p	
7/1	1	0 12 10	30th April 1903
		0 12 10	
		7 13 3	
	122	5 2 0	1st May 1903
	28	3 0 0	9th May 1903
614	54	2 11 2	17th June 1903
	27	6 0 0	20th June 1903
	28	5 6 6	27th June 1903

APPENDIX G

Statement showing the names of the officials in the Collection Department who have furnished securities either in cash or property or in both

No	Name	Designation	Amount	Remarks
			Rs	
1	Mr M Ramachandra Rao	Collector (on other duty)	1 000	In property
2	C Subba Rao	Collector (doing duty)	3 000 and 2 000	In cash In property as Treasurer of the Chitaldrug District Treasury
3	Ramiah	Shroff	200	In cash
4	Sankariah	Shanbhog, I Division	65 100	In cash In property
5	Subbiah	Do II	200	In property
6	Kodathi Subbiah	Do III "	200	In property
7	Mahadeva Rao	Do III "	63	In cash
8	Sankara Sastri	Do III "	200	In property
9	Hanumanthachar	Do IV "	100	In cash
10	Narasimhaiya	Do V "	44	In cash
11	Nanjappa	Do VII "	100	In cash

N B—Cash recoveries are being made from the shanbhogs by deduction from their monthly pay in easy instalments till the required amount is reached

THE BANGALORE CITY MUNICIPALITY

Report on the Audit of the Public Works Accounts for the seven years ended June 1909

The annual expenditure on public works ranged during the seven years from Rs 47,000 to Rs 85,000 The works are carried out generally on the piece work system

2 The accounts and registers maintained are —

1 Sanctioned estimates (duplicate copies)
2 Measurement books
3 Duplicates of bills filed in the office
4 Registers of public works or C Registers
5 Stock register of tools and plant

3 The President has power to sanction estimates for not more than Rs 500 and estimates above this limit are to be sanctioned by Government on the recommendation of the Municipal Council

Sanctioned Estimates

4 Rates provided in sanctioned estimates were found to be those in the schedules of rates approved by the Council from time to time Estimates as soon as they are sanctioned by competent authority are posted in the Register of public works one page being set apart for each work

Measurement Books

5 These consist generally of 25 and 50 pages The pages are machine numbered There was no issue book kept of these books showing the number and date of the issue of the books for works There was thus no means of watching the return of the books to the office From the year 1909 10 an issue book has been maintained but the return of the books to the office soon after the completion of the works concerned does not seem to have been insisted upon in every case This should be done

The works are measured by the subordinates in charge of works and invariably checked by the Municipal Engineer

The measurement books maintained were verified with the copies of bills (originals are sent to the Comptroller with the monthly accounts) and were found to agree

It was impracticable to check the accuracy of all calculations in the measurement books of works carried out during the 7 years Ten per cent of these measurements, and the accuracy of all final measurements were therefore checked and found correct No entry of work done by the permanent gang was traceable in the measurement books This is incorrect and should be accounted for by a record in the measurement book giving reference to the nominal roll on which payment has been made

Duplicates of Bills

6 Original bills for work done or materials supplied were during the period under audit sent to the Comptroller's Office along with the monthly cash account and

vouchers The duplicates of these bills filed in the Municipal Office were therefore checked, as regards quantity of work done with the entries in the measurement books, and as regards payment, with the details of expenditure recorded in the monthly accounts The result was correct Entries of previous and total measurements were found to have been completely entered

7 The bills for the pay of permanent gangs, maintained by the Municipality do not exhibit even in abstract, the nature, quantity and the value of work done by the gang as compared with the disbursements actually made. Such a record is necessary to enable the authorities to keep the gang more usefully employed from time to time In cases in which quantity of work done by the gang cannot be stated, a certificate which is not now recorded, should be affixed to the bills, to the effect that the work turned out by the gang is worth the amount billed for and the reason why the quantity of work done cannot be given, explained

REGISTER OF PUBLIC WORKS OR C REGISTERS

8 This register is a record of the quantity and cost of work done as compared with those sanctioned or of materials supplied, for which bills have been submitted to the Head office for payment The entries made in the register were found to be generally correct and complete, but in not a single case was the attestation of the Head of the department, *viz*, Municipal Engineer, found The nature and quantity of work done by the permanent gang was not entered in the registers in detail

If these records had been furnished they might perhaps have thrown light on the point how this gang of 100 men were really employed and whether they were employed on Municipal work only or on private works also
(Intd) J S C
14 4 13

With a view to see whether the object with which a permanent gang of more than 100 men costing on an average not less than Rs 900 per mensem was sanctioned by Government, has been served or not, the order of Government and the muster rolls were called for, for reference and scrutiny from an audit stand point in memo dated 9th February 1912, but the records have not yet been furnished, and the audit was closed without such scrutiny

The scrutiny of the register of works is an important piece of work devolving on an Executive Engineer as it affords him an opportunity to judge the progress of the several works in his charge and also shows whether the sanctioned estimates are likely to be exceeded on this score it has to be done as a regular course of business, and attested by the initials of the Municipal Engineer in token of such inspection

9 Completion reports must of necessity be sent with the final bill for payment, but in this office it was found that the completion reports were sent long after the bill was submitted and payment made It is found that the sanctioned estimates are not exceeded though in some cases, the provision made for one kind of work is utilised to meet the excesses incurred in carrying out other works without obtaining competent sanction for the deviation This is wrong

STOCK REGISTER OF TOOLS AND PLANT

10 The stock registers of tools and plant maintained in the Municipality are not registers but only statements made up every year These were checked and found

correct But they are attested neither by the Store-keeper who posts them nor by the Engineer who is supposed to check the same at least periodically All the different kinds of stores are indiscriminately entered It would be better if the register is kept in a well bound book to serve as a permanent record, separate pages being set apart for the different classes of articles such as (*a*) Surveying and mathematical instruments, (*b*) Ordinary tools such as mamoties, etc , (*c*) Furniture, etc

Issues of tools should be entered only in the case of sales and losses No entries should be made for issue of tools and plant articles given for use on works, a separate register being maintained for these items along with acknowledgments from those to whom they are issued

11 At present the Public Works Department maintains no stock of the furniture in the different offices of the Municipality It is understood on enquiry that no stock of furniture is maintained in the Municipality as a whole It is necessary that the account control of all furniture in charge of the several branches of the Municipality (*viz* , Head office, Collection office Health office, Engineer s office, Schools, etc ,) should be vested in one officer , and as an account of tools and plant has to be regularly kept by the Municipal Engineer this officer should maintain an account of all furniture belonging to the Municipality in all its branches

12 In the statements of stock produced for audit there is no evidence of the stock having at any time been verified either by the Engineer or other responsible officer of the Municipality It is necessary that an annual verification of tools and plant in store should be made by an officer of the Municipality and a certificate of verification and result of such recorded in the register and the fact reported to the President explaining in cases of differences, the reason for the same and proposing for orders the steps to be taken for adjustment In Madras this verification is made by the Chairman or a Councillor (Article 367, Madras Municipal Account Code)

In fact, an annual verification of all Municipal property is very desirable If stock is not periodically taken the most carefully kept accounts are of no use for though the accounts may themselves be faultless they represent things as they ought to be and not as they are The correct keeping of books does not secure the stock of articles from wear and tear etc It is therefore necessary that in order to make the accounts represent actual facts the periodical examination of stock and prompt adjustment of discrepancies are indispensable

DEMOLITION OF FORT WALL

13 In Government Orders Nos 12119 20—Ml 332 06 9, dated 25th June 1907 and 8727 8 -Ml 337 07 5 dated 2nd March 1908 the demolition of certain portions of Fort wall was sanctioned at an estimated cost of Rs 31,631

The wall was demolished and the debris was utilised in filling up the Fort trench *11 108 cubic yards of stone were obtained from demolition of the walls The stones were sold to those who applied for them from the very beginning at 12 annas a cubic yard No mention of realizations on this account was made to Government either in

*Length × Breadth × thickness of the wall minus 30 on an average for voids

the first application for grants or in the second But while sanctioning the third estimate in 1909, the Government ordered, however, that the stones might be sold to the best advantage

14 In his order No 194, dated 18th September 1907, Mr M G Krishnaswamy Rao, the then Vice-President, wanted the Municipal Engineer to dispose of the stones at the rate of 12 annas per cubic yard to the applicants, recovering the value thereof in advance With reference to this order, the then Municipal Engineer Mr Chengalray Naidu made the following note "A rate of 7½ annas has been paid to simply to pull down the stones The Municipality gets only 4½ annas, as value of stones per cubic yard This is no price at all The matter must be reported" To whom the report was intended to be sent or whether any report was at all made is not known From another memo No 257, dated of the Municipal Engineer it is seen that Overseer Munibyrappa reported that stones of the Fort were being disposed of by the President direct, that many had taken away the stones and that it is not easy to account for the stones thus removed In the measurement book of the first estimate against heap Nos 105 to 109, the following remark is made by the Engineer, apparently when check measurement was intended to be taken "Given away under Vice President's orders, not checked" In memo No 274 the Vice President ordered on 26th October 1907 that one Sonnappa, contractor, may be given the Fort stones at Re 1 per cubic yard This was done

If this be so the President instead of directing and controlling helped by the irregular procedure to create confusion and cause loss
(Intd) J S C
14 4 13

It is not understood why a rate of only annas 12 was charged to other gentlemen when this contractor was charged at Re 1 per cubic yard The Municipal Engineer who is supposed to know more about the value of materials was not apparently consulted in fixing the price and it is on record that he was of opinion that 12 annas was not a fair price

15 It may perhaps be mentioned that it is within the common experience of anybody who had anything to do with house building operations that stones are available in the market at Re 1 per 4 cubic feet as follows 8′ × 1′ × ½ At this rate 1 cubic foot of stone costs 4 annas Even if the Fort stones were sold at half the above rates it would have cost Rs 3 6 0 per cubic yard or even at one anna Rs 1 11 0 It is thus clear that the Municipal authorities have not sold the stones to the best advantage as ordered by Government

16 In the first estimate 2 894 13/18 cubic yards were sold for Rs 2 216 10 6 and in the second estimate 4,060 cubic yards for Rs 3 045 10 10 Hence a total of 6,955 cubic yards were sold for Rs 5 262 5 4 There were only three sales by public auction In 2 out of the 3 cases, stones of the first demolition (1 617 cubic yards) were sold for Rs 827 and in the other case stones of the second estimate (1 164 23/27 cubic yards) realised Rs 1,234-8-0 at an average of more than a rupee per cubic yard

17 The dates of the above auctions and the dates of credit of the realizations are as under —

Date of Auction	Date of credit
4 4 1908	9 5 1908
10 6 1908	9 7 1908
21 6 1908	14 9 1908

18 Of the total amount of Rs 5,262 5-4, the value of 4,060 cubic yards sold to different individuals (Rs 702-13-5) as per statement herewith attached has not yet been recovered From the correspondence produced for audit it is seen that, as reasons for non payment, three of the gentlemen who were written to and asked to pay for the stones denied having bought the stones they were said to have purchased Two others stated that they paid the amount to the late Munibyrappa These have been asked to produce receipts which, they say, they were not given Among the others who had not paid till the date of Audit were Vice President Mr N Subba Rao (Rs 19 12 0), the Municipal Engineer Mr K V Desikachar (Rs 61 5 10), Mr K Ramaswamy Iyengar, Retired Deputy Superintendent, Mysore Revenue Survey (Rs 185 13 4) and Mr L Krishna Rao, Assistant Commissioner (Rs 53 4 0) and Mrs Lakshminarasammani (Rs 13 2 3)

19 The statement of unrecovered items was forwarded to the Vice President with a memo requesting that the address column of the statement may be kindly filled up and returned On this memo the Vice President remarked with reference to the amount due by him and Mr L Krishna Rao " for instance Rs 19 12 0 shown against me I am sure I paid it So also Mr L Krishna Rao There was some correspondence about the stones purchased by this gentleman The arrears, if the list is correct is remarkably heavy I wish to see the steps taken for recovery But the remarks made in the statement against Mr Subba Rao Vice President and Mr K V Desikachar, Municipal Engineer indicate that the amounts due by them were credited on the 14th and 5th February 1912 respectively

A curious reply from the Vice President whose primary duty is to check such things and take necessary steps

(Intd) J S C
14 4 13

20 The Vice President s remarks on the memo, on 30th January 1912 that he was sure he had already paid the amount are irreconcilable with the fact that the amount due by him was credited in the cash book only on the 14th February 1912 It may be either that the money paid by him some time ago was now brought into the cash book having been temporarily misappropriated by the person to whom it was paid or was not paid at all but paid now for the first time Either way the matter is serious The address of Mrs Lakshminarasammani was not given by the Municipal Engineer though the amount was only credited on 12th February 1912

21 In the papers and books furnished for audit there is no reference to show the date of sale of the stones to different individuals Hence the delay in crediting the amounts cannot be definitely stated But as regards the amounts still due as per statement it may be safely inferred that these were sold before 1st March 1910 the date of the death of Overseer Munibyrappa inasmuch as the notes made in the measurement book of numbers and dimensions of stone heaps sold correspond with the measurements and bills (for demolition of the Fort wall) prepared under the signature of Overseer Munibyrappa

22 Government in their Order No 12535 8 MI 329 08 dated 12th June 1909 sanctioned that Mr Doddanna Chetty be permitted to take the necessary quantity of stones from the demolished wall for reconstructing the compound wall of his school 1545 cubic yards are shown to have accordingly been given to that gentleman free of cost The dimensions of the compound

The [illegible] will [illegible] Further [illegible] if the [illegible] the [illegible] the Chett [illegible]

[illegible] 14 4 13

wall not having been noted in any of the records furnished for audit it is not possible to say whether the quantity of 1,545 cubic yards were actually required for the wall

23 Conclusion —Though the audit of the accounts do not show any arithmetical mistakes and perhaps not much of deviation from formal methods, it has disclosed the entire absence of check over the stock and furniture and register of works and an entire indifference to secure the best price possible, on fort stones which has resulted in a loss which may be roughly computed by taking 1 anna per cubic foot at Rs 6,520 5–0

There are reasons to think that Government interests have been deliberately or wantonly sacrificed in respect of the Fort stones by the President and the Vice President and that considerable loss has occurred It is necessary to depute a Public Works Department officer of superior rank to investigate the matter and ascertain approximately the amount of loss after measuring quantity yet remaining

(Intd) J S C
14 4 13

T LAKSHMINARASIMHA RAO,

Officer in charge of the Audit

ne ea so ore o

Serial No	Name of Purchaser	Address	Heap Nos	Net cubic yds which was charged	Amount due	Total	Remarks
					Rs a p	Rs a p	
1	N Subba Rau Esq	Vice President City Municipality Bangalore	2 of the 1st Estimate	26½	19 12 0		Credited on 14th February 1912
2	L Krishna Rau Esq	Sub Divisional Officer French Rocks	1 ortions of 89 and 93	71	53 4 0		Bill No 5 No reply received to the Municipal Engineer s letter of 1st June 1910 Matter was reported to the President in Municipal Engineer s No 896 dated 18th November 1911
3	Janopakari M Doddanna Chetty	Sahukar Bangalore	1	20 15/27	15 6 9		Bill No 40 Denies in his letter of the 14th July 1910 having purchased the stones
4	H Ramayya Esq	Retired Assistant Secretary Chamarajpet	108 120 121 122 and 123	62 15/27	46 14 9		Bill No 43 Denies in his letter of the 26th June 1910 having purchased the stones
5	M Krishna Rau	Record keeper City Municipal Office Bangalore	171	31 19/27	23 12 11		Bill No 5. In reply to No 1583 of 1st June 1910 and reminders 367 of 22nd August 1047 of November and 1893 of 1st March 1911 and 2647 of 31st May 1911 it is stated the stones were bought for Mr Annaji Row retired Assistant Commissioner and that that gentleman may be addressed This was done on 18th July 1911 and 18th November 1911 No reply received yet
6	Mrs Lakshminarasammani		141 150 152 161 165 and 166	81 5/27	63 2 8		The Municipal Engineer has not furnished the address of this lady but the amount was credited on 12th February 1912
			Total 1st estimate		222 1 8	222 4 8	
			II Estimate				
7	Janopakari M Doddanna Chetty	Vad Jabs	80 83 86	43½	32 8 11		Bill No 22 Please see remarks to item 3 above
8	K Ramasamy Iyengar Esq	Retired Deputy Superintendent Mysore Revenue Survey Chamarajpet	160 164 to 167 188 227 237 to 240 242 250 25 281 282 283	24[illegible]	185 13 1		No reply to Municipal Engineer s No 1587 of 3rd June 1910 and 1698 of 22nd August 1910 1045 of November 1910 and 1893 of 24th February 1911 and 2646 of 31st May 1911 was produced for audit
9	Somasundara Mudaliar	Fort	234 235 236	55 23/27	41 14 3		In reply to Municipal Engineer it is stated the amount was paid long before and he was not prepared to pay it over again He has been asked to produce the receipt or pay the amount
10	A Thirunarayana Iyengar	Clerk in the Municipal Office Civil and Military Station Bangalore	21 [illegible] 261 [illegible]	23½	17 10 [illegible]		In reply to Municipal Engineer s No 1587 of 3rd June 1910 this gentleman says the amount was paid to late Overseer Munibyrappa He has been asked to produce the receipt or pay the amount
11	Krishna Rau	[illegible]	18 [illegible] 80	90	[illegible]		Please see item 5 above
12	Mr D [illegible]	Municipal [illegible]	223 2 1 322 321 32 326	81	[illegible] 10		Credited on 5th February 1912
13	Mr M B Srinivasa Iyengar	Retired H[illegible] Chamarajpet	3[illegible] 3 0	8½	13 10 3		Denies having bought the stones but that one Ramaswami Naidu a petty contractor who was building his house might have bought the stones in his (Sreenivasa Iyengar s)name and the whereabouts of this man is not known to him The Municipality is making endeavours to trace the man
			Total			480 8 9	
			Total 1st and 2nd estimates			702 13 5	

BANGALORE CITY MUNICIPALITY

Report on the Audit of the Octroi Accounts for the seven years ended June 1909

The Octroi Department is in charge of the Collector of Municipal taxes The Octroi Office is presided over by an Octroi Inspector on Rs 30+15 There are 11 ookads under its control Each ookad is in charge of a mutsaddi

2 The registers used in the ookads and in the Octroi Office are given below —

REGISTERS IN THE OOKADS

Permit Books
C Forms
Triplicate Pass Books
Liwana Register
Baramarga Register

REGISTERS IN THE OCTROI OFFICE

Permit Books
Consignment Register
Rahadari
Storage Receipt Book
Cash Book
Remittance Register
License Account

OOKADS

3 *Permit Books* — These are printed machine numbered and in counterfoil forms Collections of duty subject to the limits as per margin are entered with the needful details in the Permit Book and signed by the mutsaddies stationed at ookads for purposes of collection the original serving as a receipt to the consignee and the counterfoil as an office record The total collections received on each day are entered both in words as well as in figures on the back of the last receipt issued on that day

All ookads to the extent of annas 8 Railway Platform ookad Rs 3 Octroi Office in all other cases

4 No issue register is maintained showing the issue of books to the several ookads and the return of the books to the office

One book extra impression of an ookad must either means so much money wrongfully lost to the Municipality and gained by him
J S C
114

5 The mutsaddies entrusted with the collection are ill paid men and have furnished no securities It is possible to enter with impunity in the counterfoils of receipts given to the consignees less amounts than what are actually collected This possibility may tempt the vicious propensities of unscrupulous men to make such entries and misappropriate the difference It seems therefore desirable to introduce in the matter of writing up receipts carbon paper system as in Railway Companies Post Offices and also in some commercial firms The Permit Books need not then be maintained in counterfoils Two copies of receipts will be prepared at one and the same time, issuing one to the consignee as the receipt and retaining

A good suggestion
J S C
114

the other as an office copy The two copies thus prepared at once with a piece of carbon paper between them will bear the same machine numbers This procedure minimises to a very great extent the chances for fraudulent practice, while the clerical labor and time now involved are reduced by half

A desirable procedure
J S C
14 4

Moreover, the progressive totals of the octroi duty collected each day, should be entered on each receipt as it is written up This method dispenses on the one hand with the necessity of totalling the collections of each day, on a separate paper that evening and affords on the other the facility for officers inspecting ookads to check the balance of cash in the hands of the mutsaddi at any time of the day, as also prevent any malpractice in writing different amounts on the original and copy which but for this safeguard could easily be done The progressive totals of collections for each day entered on receipts as they are written up, also discourage to a certain extent the temptation to tamper with the figures showing collections on previous receipts as such a course leads to many more corrections than otherwise necessary and thus arouses suspicion

6 C *Forms*—At the end of each day the abstract of each counterfoil of the Permit Book is entered in these C Forms (in counterfoils) which are also printed, machine numbered and bound into books containing 100 leaves each The collections are remitted by the ookads, through this book to the octroi head office where the original C Form and the collections are taken by the accountant endorsing his acknowledgment on the counterfoil, which is returned to the ookad The collections are then entered in the Octroi Office cash book

7 *Triplicate Pass Books*—These are printed and machine numbered When duty recoverable in the several ookads and in the Railway Platform ookad exceeds the limit mentioned in the margin of para 3 *supra*, entries will be made in this book The third foil is given to the consignee and the second to the escort and both are sent to the head office Then, the consignment will be entered in the consignment Register and the second foil returned for file to the ookad, noting on the back of the foil the connected serial number of the consignment register, under the signature of the Octroi Inspector It is suggested that carbon paper system may, with advantage, be introduced in this case as well for reasons stated in para 5 *supra*

Yes
J S C
14 4

8 *Lavana Register*—This is a printed register maintained in the ookads containing the details found in the triplicate pass books The maintenance of this register is therefore redundant and may be discontinued

9 *Baramargar Register*—Consignments arriving at the city but intended for exportation will be served with a rahadari and the issue of rahadaris forms part of the duty of the mutsaddi at the first ookad through which consignments pass The rahadari is intended to show that the consignment left in tact the limits of the town The results of watch kept over such exportation will be entered in this register

Octroi Office

10 *Permit Books*—These are printed, machine numbered and in counterfoil forms All the duties recovered in the office will be entered both in the original and in the counterfoil, the former serving as a receipt to the consignee These books may also be printed and used as suggested in connection with the ookad permit books

11 *Consignment Register*—Consignments sent by the several ookads to the Octroi Office for disposal as well as those that are presented at the office are entered in this register with the required details showing in each case, the nature of disposal whether by recovery of duty or by issue of Rahadari according to circumstances

12 *Rahadari*—These are printed, machine numbered and in counterfoil forms The rate is an anna for each consignment intended for exportation The carbon paper system answers well in this case also

13 *Storage Receipts*—These are issued for recovery of storage fees as per marginally noted* scale These rates may in passing be stated to be very light and would bear enhancement

14 *Cash Book*—These are printed and machine numbered All remittances made by the several ookads every day through the C Form as well as collections made in the office are entered serially in the cash book and totalled up Two cash books are maintained one in Kanarese and another in English both forming exact translations of each other The maintenance of one cash book in Kanarese seems to serve the purpose The maintenance of the other cash book is therefore unnecessary and may with advantage be dispensed with

15 *Remittance Register*—This is also printed machine numbered and in counterfoil Daily remittances from the Octroi Office to the Collection Office Treasury are entered in the register and sent with a challan or an irsalpatti The shroff in the Collection Office acknowledges the amount both in the counterfoil and in the original retaining the latter as office record and returning the former to the Octroi Office When the foil is retained in the Collection Office there is no necessity for an additional challan or irsalpatti The requisite details may well be given in both the foil and counterfoil themselves

16 *License Account*—Merchants dealing in betel tobacco etc, are required to pay an annual license amount on recovery of which the office issues a receipt from printed receipt book which is maintained in counterfoil But the receipts are subsequently got back from the merchants pasted on to the connected counterfoils in the office receipt book and licenses are then issued the conditions to be observed by the merchants being set forth on the license A less laborious procedure will be to maintain the license forms themselves in counterfoil and issue them directly on recovery of the tax

Except the register showing the actual collections no demand register showing arrears at the beginning of the official year is maintained

There should be a regular demand register showing the merchants in the city required to pay the license amount This list should be supplemented by the names of new merchants and reduced by those who gave up the trade as reported by the out door officers in their monthly

	Rate
Tobacco manufactured 24 lb	0 0 6 for a week or a portion thereof
Betel leaves 1 000	0 0 3 per day
Green coconuts 100	0 0 3
Dry coconut 24 lb	0 0 3
Timber sawn per ton	0 1 0 per week or portion thereof
Timber in logs per ton	0 1 0
Tiles 1 000	0 1 0
Piece goods bale of 100 lb or over or per case of 6 dozens or over	0 2 0
Piece goods of less than 100 lbs or per case of less than 6 dozens	0 1 0
Sugar for each bag or cask chiff 400 lbs or fraction thereof	0 1 0

returns The demand register should be got ready by the beginning of the official year, by copying down the names of the license holders of the previous year, omitting those of the license holders who closed their shops with a note to that effect in the previous demand register and adding those who opened new ones This register will furnish the correct demand so that it will, if always kept posted up to date, afford all the information necessary for collection of arrears by means of coercive measures or otherwise before the end of the year to which the tax relates

But why were they not obtained from the Comptroller s Office ? This might have been easily done
J S C
14 4

17 *Refunds of Octroi* —Refunds of octroi duty are made to consignees on such imported consignments or such portions of them as are exported to out stations It was not possible for the auditors to check the correctness of counterfoils of permits issued during the years 1902 1903 to 1907 08 with the connected original permits produced with the claim for the refund of duty as they were stated to have been sent to the Comptroller with the monthly accounts Only permits relating to year 1908 09 were furnished and they were subjected to scrutiny and found correct A register of refunds showing all the necessary details should be maintained for facility of reference and check

18 *Other Irregularities* —Clerical mistakes are noticed here and there in the office English cash book which only show that the entries therein are not made as transactions occur, but only copied from the Kanarese cash book As already suggested in para 14 *supra*, the maintenance of the cash book in English should be dispensed with and the entries made in the Kanarese cash book as transactions occur

19 *Supervision* – The registers are all kept in printed forms and the entries are all made therein with care Yet the glaring defect noticed in them was that not one of these bears evidence of having been checked by the Collector who is in charge of the octroi collections or by the Vice President The head of the Octroi Office is the Octroi Inspector drawing a pay of Rs 30+15 Moreover, the Octroi Inspector is, by this very designation, expected to do outdoor work during the greater part of the day It is not also proper that a department which yields an annual revenue of Rs 83,000 should be left entirely to the care of a subordinate on Rs 30+15 The Collector frequently and the Vice President at least monthly should pay visits to the Octroi Office and note the results of their visits in the several registers

I entirely agree
J S C
14 4

20 *Challan System* —According to the practice now in vogue the consignee gives oral information to the mutsaddi, as to the nature and quantity of the consignment and the Mutsaddi after satisfying himself as far as possible of the truth of the consignee s statement calculates the duty leviable, and arranges for recovery of it In some cases, when numbers of carts are presented at the office the office cannot possibly count the contents of each cart It can only make a test count as far as may be considered necessary in each case In order to make the consignee feel his responsibility to state correctly the nature and quantity of the consignment it would be better to introduce the challan system, whereby the consignee will be required to declare *in writing* the nature and quantity of the consignment thus exposing him to risk, and discouraging him thereby to state what he knows to be untrue

Will be workable if all or the majority of the men concerned are literate
J S C
14 4

21 *Inspection and outdoor work*.—The Octroi Inspector is expected to make visits to the ookads and scrutinise the work of the mutsaddies But no inspection book is maintained in the ookads where the record of his observations is made Moreover only the Octroi Inspector is authorised to recover duty on consignments transferred from the several ookads, and from the Railway Platform ookad in case the duty leviable exceeds the prescribed limits He has thus to remain in his office whole time to facilitate recoveries to be made by him without inconveniencing the consignees It does not appear therefore possible for him to attend to both inspection of ookads and office work It is desirable to give the Octroi Inspector two assistants so that the inspection and office work may both be carried on satisfactorily

The Inspector or one of his assistants may, while he is in an ookad collect as in the Civil and Military Station the octroi duty on all goods imported and admit the goods into the octroi limits This will not only reduce labour in office work but also avoids as far as possible the inconvenience to travellers in having to go to the office to pay the duty

Perhaps is home orderlies!

J S C
14 4

There are 8 Railway Pygasties (itinerant watchers) intended to detect smuggling but it is understood that 5 of them are employed in the office evidently to supplement the office establishment to cope with the heavy work of the office It is therefore apparent that sufficient check against smuggling is not maintained The strength of the office establishment is only 3 whose sole duty should be to keep the registers accounts and records complete and free from error The transactions being very heavy it does not appear possible for the present establishment to perform this legitimate duty of theirs satisfactorily

It is not therefore advisable to entrust as at present the duty of collection and remittance also to this establishment Moreover the members of the establishment have not furnished any security Hence it is necessary that the office establishment should be further strengthened so that the 5 pygasties may be set free to perform their legitimate duty without prejudice to the office work

I have already reported this irregularity and Government have passed orders but yet things are going on in their usual way There is something rotten in the State of Denmark

J S C
14 4

22 *Securities*.—Though almost all the officials in the department deal in money none of them has furnished any security whatever A scale of security amounts for the several ookads should be fixed and arrangements made to recover adequate security from all those that deal in money including mutsaddies at ookads

23 *Timber Account*.—The levy of octroi duty on timber and other articles was sanctioned by Government in Proceedings No 4251 L A 194 94 dated 27th September 1899 and introduced into the City of Bangalore from the 1st January 1900 According to bye law 7 duty should be recovered on every consignment of dutiable articles before it is removed by the owner into the city unless it is exported then and there or kept under bond at the kotti for subsequent exportation This rule was not enforced in the case of timber On the representation made by the merchants it was agreed to recover duty on the quantity actually sold as per their accounts The unit of octroi taxation on timber is cubic foot This makes it necessary for the merchants to keep accounts of import, sale and export also by cubic foot But they are in the habit of furnishing accounts by the number of logs

in case of imports and exports and in cubic foot in case of sale It is very easy for the merchants to keep accounts of timber by cubic foot as they purchase their logs mostly in Government Depots and get invoices showing the numbers and measurement of the logs they purchase Maintenance of such accounts should be insisted upon If not, it is not possible to ascertain for purposes of levying the octroi duty the correct quantity sold locally with reference to the quantity unsold or exported and this state of things allows undetected entries in the accounts of merchants of smaller quantity as sold than that actually sold and may thus make the octroi revenue to suffer

It is however understood that the Municipality has recognised this dangerous situation and taken steps to rectify matters by insisting on the merchants to supply accounts by cubic foot in both the cases of imports and sales

24 In order to minimise as far as possible, labour and time involved in recording in registers and accounts the frequent payments of duty on imports it is suggested for consideration that, as in the Punjab the Municipality may, for recovery of octroi duty enter into a composition with well known persons or traders who in the opinion of the Municipality usually import very largely dutiable goods and may be trusted not to abuse the concession The period of composition may not at a time exceed one year and the composition may be cancelled at the option of the Municipality Under this system the merchant permitted to compound will have to be supplied with printed books of free passes in the accompanying form in counterfoil When the dutiable goods are brought within the limits of the Municipality, he will fill up a pass and send it to the ookad concerned The ookad mutsaddy who must be supplied with the names of persons permitted to compound, will see that the pass is issued by such person only verify the correctness of the entry in the pass of the quantity of goods actually imported and fill the certificate of this verification and the coupon on the pass The coupon will be torn off and delivered to the person who presents the pass and the goods admitted into the Municipal limits The mutsaddi will then send the pass with his cash box to the Octroi Office for record in a separate file opened for each compounder Export passes may also likewise be printed *mutatis mutandis* and furnished to the compounders for use similarly The ookad mutsaddi and the Octroi Office will deal with these passes also, as in the case of imports A reasonable security should be furnished by the compounder and the duty leviable recovered by the Municipality every month This system is authorised by Section 80 of the Mysore Municipal Regulations VII of 1906 in the case of mercantile firms and public bodies and may therefore be adopted

25 *Security Deposits* —A statement of the security deposits of the Octroi Department was furnished by the Municipality to the auditors The scale fixing the limit of deposit amount for each official in the department was not furnished, nor a list of officials in the department dealing in money

A sum of Rs 470 was recovered in cash from 11 officials of the department and Rs 391 12 1 being the

arrears of pay of 5 officials was withheld from payment, so that when the arrears reached the limit of security required, it could be drawn from the treasury and credited to deposits The dates of credit as noted in the statement were verified with the cash book and found to be correct

A sum of Rs 420 was drawn from the treasury by cheque in favour of the President on several dates for purpose of refunding it to the parties concerned Dates of refund are noted against items amounting to Rs 360 while against the balance of Rs 60 representing the deposit by Ramanna, shroff the remark Information of not available is endorsed

The balance of Rs 50 lapsed on 30th June 1906 Of the sum of Rs 391 12 1 adverted to above, Rs 140 was deposited in Savings Bank Account No 5796 dated 25th January 1906, in the name of shroff Ramiah (now in the collection office) and the rest Rs 251 12 1 is reported to have been refunded to the parties concerned In the result therefore, no person has actually furnished any security

T LAKSHMINARASIMHA RAO,
Officer in charge of Audit

MUNICIPALITY

Book No

Number

COUNTERFOIL OF COMPOSITION PASS

No of cases / parcels

Description

Date

MUNICIPALITY

Book No

Number

COMPOSITION PASS

Please pass* packages containing

valued at

and weighing

Dated

Signature

Certified that I have inspected the goods and that only the following have passed through my ookad on this pass

Nature of goods

Dated 191

Signature of Ookad Mutsaddi

* Here enter number

MUNICIPALITY

Book No

Number

COMPOSITION PASS

Coupon

[To be returned to the Importer]

Certified that the following goods have been passed into the Municipality through my ookad

Signature of Ookad Mutsaddi

Dated 191

BANGALORE CITY MUNICIPALITY

Audit Report on the Excess Water Account to end of June 1909

Excess water charges are now levied quarterly at 12 annas for every 1,000 gallons or fraction thereof used in excess of the authorised allowance

2 With regard to this account, the following procedure is followed in the Municipal Office

The bills that are received from the Executive Engineer, Water supply and Stores Division, for excess water charges, are distributed to the shanbogs of the respective divisions for purposes of collection On recovery of the amount the receipt for the money is endorsed by the shanbogs on the bills which will then be handed over as receipts to the payers

DEMAND REGISTERS

3 One register for two or three divisions according to convenience is maintained showing the demand as per bills and recoveries as per collections This register does not bear any evidence of having been checked or scrutinised by anybody

4 A cash book where all the collections are entered day by day and a remittance register through which they are remitted to Treasury to the credit of the Public Works Department are also kept

A copy of the cash book containing the recoveries is sent monthly to the Executive Engineer, Water Supply and Stores Division who makes the necessary postings in the collection column of the demand collection and balance register maintained in his office In order to ensure correct posting of this demand collection and balance register it is essential that entries of names in the cash book should agree with those on the bills It was observed that while only names of owners were entered in the latter names of owners in some cases and those of tenants in other cases were indiscriminately entered in the former This does not facilitate correct posting Moreover, even in cases where the names of owners are entered in both there are found to be more than one person of the same name among those who have to pay excess water charges and more than one house belonging to a person It is not therefore possible to find out on behalf of which particular person or which particular house a certain payment was tendered It would be better if the door number and the locality are invariably entered in the cash book against each recovery

5 In the remittance register a remittance of annas 12 on 14th February 1908 was noticed with no corresponding credit in the cash book and it was not possible

to find out who paid the amount and for which house the recovery was made

6 The following registers were supplied by the Water Supply Department for audit of the accounts —

Bill books till the end of May 1907

Demand, collection and balance register from June 1907 to June 1909

Bill Books

7 These are printed serially numbered and maintained in counterfoil forms Bills are prepared with reference to the metre readings recorded by Inspectors The originals are removed from the books and forwarded monthly or quarterly, as the case may be, to the Municipal Office, Bangalore City for purposes of collection A reference to the counterfoils of these bill books showed that bills were not prepared and forwarded to the Municipal Office monthly or quarterly as the demand fell due but for several months or quarters at a time It is possible that during the interval between the period when the demand falls due and that when steps are taken to recover it, either the responsible occupants might have left the houses or even the station Even if an occupant continues to live in the same house he may find it impracticable to pay up the previous arrears also

This is very necessary if loss and confusion in accounts are to be avoided
J S C
14 4 13

To facilitate recovery, it is essential that bills are prepared by the end of the month following the quarter for which the charges become due and presented within the first week of the succeeding month

Demand, Collection and Balance Register

8 The demand collection and balance register is maintained in manuscript showing the names of house owners with their addresses the amount of house tax as well as the free allowance of water in gallons the excess water consumed, the demand on account thereof, the recoveries made and the balance at the close of each year From the monthly statement received from the Municipal Office, postings are made in the collection column and the balance at the end of each year, is arrived

Amount written off

9 The President of the Bangalore City Municipal Council in his letter No 308, dated 7th May 1908, submitted to Government a statement of outstandings for the period from 1897 to 30th June 1907 amounting to Rs 17,860—4—0 on account of charges for water consumed by house service connections in the city in excess of free allowance, and recommended that the whole of the arrears amounting, on the date of the recommendation to Rs 15 461—4—0 out of the above demand may be ordered to be written off the accounts Government recognising the great hardship to which the owners of houses should be put, if they should be called upon to pay the accumulated arrears of a series of years a great

part of which was probably recoverable from previous tenants and could have been so recovered if bills were presented in time, were pleased to sanction the recommendation in their order No 8995 7—Ml 334—07—8 of the 16th March 1909

Out of the amount thus remitted a sum of Rs 838—3—0 was collected before end of June 1909 Uncollected bills for the balance of Rs 14,623—1—0 are not forthcoming Either the amount should have therefore been collected fully since July 1909 or the bills were not carefully preserved If former, the recommendation for the remission was not apparently made after due scrutiny If latter no care was bestowed to secure properly even such important records as bills exchangeable for money

In the absence of the bills suspicious is roused on a very serious point *i e* amounts were collected and misappropriated and then reported as irrecoverable and written off

In Municipalities where proper accounts are maintained the collecting staff is held responsible for producing every receipt or pointing out credit for its amount

J S C
14 4 13

10 In view of the above remission and as the Collector of Bangalore City Municipality stated that the records prior to the year 1906 07, were not also available for audit, the accounts for only two years 1907 08 and 1908 09 could be audited and this was done

As stated above the non production of the receipts for the bills written off since 1897 is almost conclusive proof of large amounts of money having been embezzled

J S C
14 4 13

11 The registers maintained in the Municipal Office were not in such a condition as would facilitate a speedy audit of the accounts But the demand collection and balance registers for the years 1907 08 and 1908 09 obtained from the Water Supply and Stores Division were of great use for the audit The postings in the collection column of the register were checked with the credits in the cash book of the excess water account maintained in the Municipal Office and the results are shown in Statements A and B accompanying

Statement A —Shows items credited in the cash book but not posted against the respective demands in the registers

Statement B —Shows items forming the differences between the postings in the demand collection and balance register and the credits in the cash book

12 Only 71 uncollected bills were produced for audit Out of these 61 amounting to Rs 344 12 0 (*Vide* Statement C) related to the demand that fell due between June 07 and July 09 and the other ten bills amounting to Rs 82 8 0 related to the quarter ended June 09 and accordingly fall due after June 1909 But the arrears shown in the demand register as outstanding on the 30th of June 1909 for the two years ended June 1909 was Rs 7 438 8 0 This shows that the difference between Rs 7 438 8 0 and Rs 344 12 0 or Rs 7 093 12 0 must have been collected and credited to Treasury during the interval from 1st July 1909

13 Government in their No 917 6202, dated 18th September 1908 in view to secure prompt recovery of the charge for consumption of water used in excess of the authorised allowance ordered that in cases where bills for the charge are not fully adjusted within 15 days after presentation of the bills water connection should be cut off If this procedure had been strictly followed there would have been no reason why the arrears for the two

years 1907 08 and 1908 09 should be such a large sum as Rs 7,438 8-0 on the 30th June 1909 It is desirable that like the Electrical Department, the Water supply Division which has got a large number of Turnkeys and Inspectors should do the collection work themselves and the Municipality have nothing to do with it If the Municipality have to collect this charge, it should maintain a complete set of accounts beginning with demand, collection and balance register and ending with bills

T LAKSHMINARASIMHA RAO,
Officer in charge of the Audit

THE BANGALORE CITY MUNICIPALITY EXCESS WATER ACCOUNT

A —Statement showing the items of credits in the cash book not posted in the demand register

Date	Name	Period	Amount		
			Rs	a	p
23rd Nov 07	Mr Aramudu Iyengar	July to Sept 07	4	8	0
7th Dec 07	Y Srinivasa Rao	August 07	0	12	0
11th Dec. 07	Chickkariappa	30th June 07	1	8	0
13th Dec. 07	Subba Rao for M D Krishna Rao	July 07	0	12	0
14th Dec 07	Ramiah	June 07	0	12	0
16th Dec. 07	Appu Rao	June to Sept 07	7	8	0
11th Jan 08	G Venkatappa	Aug and Sept 07	1	8	0
25th Feb 08	C Rama Rao	31st December 07	12	12	0
21st April 08	A Mallappa	July to Sept 07	3	0	0
5th May 08	Ragate Venkata Subbia	30th June 08	6	0	0
13th May 08	Mariappa	March 08	0	12	0
Do	Veeraswamy Mudaliar	30th June 07	9	0	0
5th June 08	C Rama Rao	July and Aug 07 31st March 08	3	0	0
17th June 08	Gandigay Papanna	July and Sept 07	2	4	0
14th July 08	Oosmon Khan	June 07	1	8	0
20th Oct 08	Hollentin	June and July 07	7	0	0
21st Oct 08	Kenchveeriappa	June 08	7	8	0
28th Oct. 08	Settappa	August 07	0	12	0
7th Nov 08	Holland	30th Sept 08	63	0	0
10th Nov 08	Chickamarianna	30th June 08	1	8	0
3rd Dec 08	Superintendent London Mission Girls and Boys School	30th Sept 08	3	0	0
22nd Dec 08	Padmanabiah	Aug and Sept 07	2	4	0
4th Feb 09	W Subba Rao	30th June 08 30th Sept 08	9	12	0
4th May 09	Yacoob Sab	30th Sept 08	0	12	0
6th May 09	J S Chakravarthi	31st March 09	6	12	0
8th May 09	Anandathirtha Rao	Do	3	0	0
Do	M Krishna Rau	June 08	0	12	0
14th May 09	Venkata Munianna	31st March 09	2	4	0
	Total		231	4	0

THE BANGALORE CITY MUNICIPALITY EXCESS WATER ACCOUNT

B —Statement showing the difference between in the postings in the demand Register and the credits in the cash book

As per demand Register				As per Cash Book	
Items No	Name	Amount	Month	Amount	Date
		Rs a p		Rs a p	
12	Mr Ananda Rao Jail Road	94 8 0	April 08	108 0 0	4th April 08
23	H Chokanna T C Road	33 0 0	Feb 09	40 0 0	8th Feb 09
27	M S Narayan Rao Chamrajpet	2 4 0	Nov 08	3 0 0	24th Nov 08
31	B D Ragavendhra Rao Chamrajpet	9 12 0	Dec 07	12 0 0	14th Dec 07
40	A Veeraswamy Modaliar Fort	0 12 0	Oct 08	12 0 0	19th Oct 08
112	O V Vaidvarama Iyer Anjaneya Road	6 0 0	Dec 08	6 12 0	19th Dec 08
316	A Mallappa Police Station Road	4 8 0	Oct 08	2 4 0	10th Oct 08
	Total	150 12 0		184 0 0	

THE BANGALORE CITY MUNICIPALITY

Report on the Audit of the Cattle Pound Accounts for the seven years ended June 1909

The rates of fees levied on cattle impounded are those prescribed in Section 8 of the Cattle Trespass Act I of 1871

2 Feeding charges recovered are those reported to Government in the President's No 101 of the 5th September 1893

3 The annual revenue from this source ranged from Rs 216 to Rs 291 during the period to which the audit relates

4 The establishment employed in this connection consists of a pound keeper on Rs 8 and a watchman on Rs 6 per mensem, so that the net income from the pound ranged from Rs 48 to Rs 123 per annum during the seven years

5 The accounts and registers kept for this source of revenue are —

(1) Receipt book of cattle admissions

(2) Pound keeper's Register

(3) Remittance Registers

(4) Receipt book of cattle releases

6 The following books for the period anterior to the dates noted against each were not furnished for audit as they were stated to be not available

Receipt book of cattle admission 29th May 1905

Pound keeper's Register 6th May 1906

Remittance Register 5th January 1906

Receipt book of cattle release April 1905

This is unsatisfactory

I S C
14 4

7 All the above books were thus available for 1906 07 and subsequent years The accounts for only three years ended June 1909 could therefore be audited and this was done

8 *Receipt books of cattle admission* These are receipts in counterfoils printed and bound into books These counterfoils purport to be those of receipts given to parties impounding cattle The counterfoils show the party impounding the number and description of animals impounded, and the date of impounding over the initials of the pound keeper The receipts do not bear consecutive numbers in print nor do the books contain the same number of receipts in each No counterfoils of receipts were forthcoming in the case of many entries in the Pound keeper's Register *e g* no counterfoils are traceable for items serial numbers 1 to 4 in the Pound keeper's Register for July 1906 This only goes to show that receipts were not invariably given and that the procedure left room for unscrupulous men to omit with impunity in the Pound register cattle impounded for which no receipt was given

This leave a large loop hole for dishonest practice

I S C
14 4

Yes as people who paid money could not have been of the class who would insist on having receipt in the proper form

9 No counterfoils of receipts were forthcoming for the following periods —

(1) From 26th May 1907 to 2nd September 1907

(2) From 25th November 1907 to 3rd March 1908

(3) From Serial No 29 as per Pound keeper's Register for May 1908, to 76 in September 1908

10 Counterfoil of receipt No 352 which is missing and which must relate to the period between the 18th and 25th May 1907 (because these are the dates of previous and subsequent counterfoils) is blank and it is not known whether the receipt was at all issued on admission of any cattle, if so, how many and of what description were admitted and how much fee was realised on release

11 *Pound keeper's Register* —This register is intended to furnish all the information required by Section 8 of the Cattle Trespass Act, I of 1871 But the columns for remittance entries are blank, and the signature of the man who secures the release of cattle has not in most cases been taken as required by Section 13 of the Act

12 The registers for the following periods were not available —

(1) From 24th October 1907 to 8th May 1907

(2) From 25th December 1907 to 5th January 1908

(3) From 19th March 1909 to 27th March 1909

Cases apparently of money realized but not credited

J S C
14 4

13 Statement A appended is of cases in which entries of cattle for which counterfoils of receipts issued on admission are forthcoming, were either not found in the register, or were different from the entries in the counterfoils of these receipts entailing a loss of Rs 6 6 *e g*, (1) no entry is found in the register in respect of counterfoil of receipt No 321 purporting to have been issued on the 11th April 1907 for one calf impounded,

(2) against a goat entered on the 12th July 1906 as Serial No 38 in the register a counterfoil of receipt purporting to have been issued for a cow is traceable

(3) against 4 goats entered in the register as Serial Nos 48 to 51 on the 21st April 1907 counterfoil of receipt No 328 purporting to have been issued on the same date for 8 goats is traceable

14 *Remittance Register* — This register is intended to show daily remittances, to the collection office of recoveries on account of realisations from cattle pound The register shows also cattle on hand the previous day and those admitted during the day besides recoveries of fines, etc in the case of those released The collection shown in the register has been duly acknowledged by the shroff The remittance of collections is however found to have been regularly made

Yes short remittance may be due to loss of a part of the money in hand but excess is a certain indication of great laxity in this case it shows that part of the money received by this man was (probably systematically) kept out of account and misappropriated

J S C
14 4

15 Feeding charges remitted on the 5th May 1908 (Remittance No 130) work up to 0 11 0 as per correct total of details but a sum of annas thirteen is shown as total and remitted Shroff Ramaiya has also acknowledged annas thirteen This is rather significant as more than what if the accounts were true was actually received has been remitted This could be possible only when the pound keeper has more money with him and it is not possible to believe that one could wantonly pay more than what he has really got This throws a suspicion on the correctness of the accounts themselves

16 *Auction lists*—Auction lists of impounded cattle sold were not produced for audit The Collector stated on the 3rd February 1912 that "the sale lists of impounded animals cannot be furnished immediately, as they are not filed separately On confirmation of the sale, the records used to be filed with the miscellaneous papers They will be searched and sent

This leaves an unexamined loop hole for fraud which was perhaps not unutilised by the men But the auditors could not wait indefinitely The non production of these records relating to purely casual receipts is significant as the items from their nature are susceptible of misappropriation

J S C
14 4

17 *Receipt book of cattle release 7*—Counterfoils of these receipts show the amount recovered on account of fines, etc, the date of recovery from whom recovered, and on what account The counterfoils bear the initials of the pound keeper These are found to correspond with the release entries in the Pound keeper s Register and the Remittance Register

18 *Conclusion*—A perusal of the above will show—

(1) that some records were not produced for audit

(2) that no receipts were regularly issued for cattle impounded

(3) that, sometimes, the pound keeper issued receipts for animals impounded without entering them in the Pound keeper s Register or entering either a less number of animals or misnaming them as belonging to a class liable to less fees

(The loss of revenue on this account comes up to Rs 6 6 0 as per Statement A appended) in I

(4) that the pound keeper did not keep his register written up completely not perhaps from day to day

19 The Pound keeper s Register bears generally no evidence of the Collector or other responsible officer having checked the entries therein or of the collection office having exercised any scrutiny over the accounts kept by the pound keeper

It is the same sad story all over No control or supervision – poorly paid subordinates being exposed to great temptation and generally succumbing to it

J S C
14 4

Frequent and surprise visits to the pound at intervals by the responsible officers of the Municipality and check of a *few* entries taken at random from the Pound keeper s Register by reference to counterfoils of receipts given to impounders and releasers of cattle remittance register and the actual number and description of cattle in the pound at the time will conduce to minimise the chances of loss referred to above while a monthly scrutiny by the collection office of the accounts kept by the pound keeper will facilitate the prompt rectification of errors or omissions and irregularities in entries and procedure The necessity for such verification and periodical examination of accounts cannot therefore be overrated

J LAKSHMINARASIMHA RAO
Officer in charge of the Audit

8th April 191 ?

Bangalore City Municipality—

STATEMENT A

Showing cases in which entries of cattle for which counterfoils of receipts issued on admission are forthcoming are not found in the Pound keeper's Register or if found are different from those in the counterfoils of the receipts

Date of admission	Number	Cattle per counterfoils of receipt issued: No	Cattle per counterfoils of receipt issued: Description	Prescribed rates (Rs a p)	Amount (Rs a p)	Serial No	Cattle as per Pound keeper's Register: No	Cattle as per Pound keeper's Register: Description	Prescribed rates (Rs a p)	Amount (Rs a p)	Difference 8-11 (Rs a p)	Name of person who made or omitted the entries in the register	Remarks
8th July 1906	5 to 7	2	Calves	0 2 0	0 4 0	16	1	Calf	0 2 0	0 2 0	0 2 0	C Venkatesaiya	
12th July 1906	15	1	Cow	0 1 0	0 4 0	38	1	Goat	0 1 0	0 1 0	0 3 0	Do	
19th July 1906	27	4	Goats	0 1 0	0 4 0	69 to 71	3	Do	0 1 0	0 3 0	0 1 0	Do	C V apparently no initial in the counterfoil
Do	28	1	Cow	0 4 0	0 4 0						0 4 0		
2nd Sept. 1906	85	1	Ass	0 2 0	0 2 0						0 2 0		
17th Dec 1906	174	1	Calve	0 2 0	0 6 0	68 & 69	2	Calves	0 2 0	0 4 0	0 2 0	Do	Counterfoil is written up by Venkatesiah, number not mentioned one is presumed do
Do	176	2	Do	0 2 0	0 4 0						0 2 0		
21st Dec 1906	184	1	Coat	0 1 0	0 1 0						0 4 0		
25th Dec 1906	190	1	Ass	0 2 0	0 2 0						0 1 0		
29th Dec 1906	198	4	Asses	0 2 0	0 8 0	135 & 136	2	Asses	0 2 0	0 4 0	0 2 0		
30th Dec 1906	200	1	Calf	0 2 0	0 2 0						0 4 0		
Do	208	2	Asses	0 2 0	0 4 0						0 2 0		
31st Dec 1906	205	1	Goat	0 1 0	0 1 0						0 4 0		
Do	206	1	Cow	0 4 0	0 4 0						0 1 0		
1st Jan 1907	207	1	Ass	0 2 0	0 2 0						0 4 0		
5th Jan 1907	211	1	Calf	0 2 0	0 2 0						0 2 0		
		1	Horse	0 4 0	0 4 0	24	1	Horse	0 4 0	0 4 0	0 4 0		
9th Jan 1907	219	1	Cow	0 4 0	0 4 0						0 4 0		
11th Jan 1907	221	1	Do	0 4 0	0 4 0						0 4 0		
12th Jan 1907	222	2	Cows	0 4 0	0 8 0						0 8 0		
20th Jan 1907	234	2	Calves	0 2 0	0 4 0	74	1	Calf	0 2 0	0 2 0	0 2 0		
			ಮರಿಗಳು										
16th Feb 1907	260	1	Calf	0 2 0	0 2 0						0 2 0		
10th Mar 1907	274	2	Goats	0 1 0	0 4 0						0 4 0		
25th Mar 1907	306	2	Kids	0 4 0	1 4 0	87 and 88	2	Cows	0 4 0	0 8 0	0 12 0		These are presumed to be cows as two cows are entered in the Pound keeper's Register against these five
		5	Animals										
			ದನಗಳು										
11th Apl 1907	321	1	Calf	0 2 0	0 2 0						0 2 0		
21st Apl 1907	328	8	Goats	0 1 0	0 8 0	48 to 51	4	Goats	0 1 0	0 4 0	0 4 0		
25th Apl 1907	331	2	Cows	0 4 0	0 8 0	66	1	Cow	0 4 0	0 4 0	0 4 0		
4th May 1907	339	1	Bullocks	0 4 0	0 4 0	1	1	Calf	0 2 0	0 2 0	0 2 0		
18th May 1907	350	2	Cows	0 4 0	0 8 0	2, 26	2	Cows	0 4 0	0 8 0	0 2 0		
		2	Calves	0 2 0	0 4 0	27	1	Calf	0 2 0	0 2 0	0 2 0		
25th May 1907	354	A not given	Cows	0 4 0	0 8 0						0 8 0		†A It is presumed that two cows at least must have been admitted as the plural of cow ದನಗಳು is used in the counter foil
					0 4 0								
26th Dec 1908	261	1	Cow	0 4 0		58	1	Cow	0 4 0		0 4 0	Venkatasubbiah	
		1	Calf	0 2 0	0 2 0	59	1	Calf	0 2 0	0 2 0		Do	No fine is recovered for the cow though it is entered in the Pound keeper's Register
			Total		9 8 0					9 2 0	6 6 0		

THE BANGALORE CITY MUNICIPALITY

Report on the audit of accounts relating to the Animal and Vehicle Licenses for the seven years ended June 1909

Half yearly taxes as shown below on animals and vehicles in the city were levied with effect from 1st January 1900 under Government Order No 4251—L F 194 94 of the 27th September 1899

	Rs		
(1) Four wheeled spring carriages drawn by two horses	9	0	0
(2) Four wheeled spring carriages drawn by a horse a pair horses less than 13 hands a bullock or an ox	4	8	0
(3) Two wheeled spring carriage drawn by a horse a mule a bullock or an ox	3	0	0
(4) Bicycle or tricycle	1	8	0
(5) Horse more than 13 hands	4	8	0
(6) Horse not more than 13 hands	1	8	0
(7) Elephant	12	0	0
(8) Camel	6	0	0
(9) Horse not more than 11 hands	0	8	0
(10) Bullock or ox	0	8	0
(11) He buffalo	0	8	0
(12) Ass	0	4	0
(13) Dog	0	8	0

2 The annual income from this source was included under license fees during the period to which the audit relates

3 The accounts and registers maintained in this connection by the collections office are as under —

I Counterfoils of licenses issued on recovery of the taxes

II Remittance Registers

III Demand Registers

4 *Counterfoils of licenses* —There are two sets of these counterfoils printed and bound into books one for licenses for animals and the other for those for vehicles The counterfoils in most of the books are machine numbered But the number of the license which a counterfoil is intended to represent is in manuscript Though each book is apparently intended to contain one hundred licenses, it actually was found to contain from 93 to 105 licenses, *e g*

This is unsatisfactory as it leaves room for doubt whether it is the binders fault or whether some sheets were fraudulently abstracted

J S C
14 4

(1) Book No 2 of vehicle licenses issued for the half year ended 31st December 1904 contains 93 counterfoils

(2) Book of counterfoils of licenses issued for animals during December 1902 contains 97 counterfoils only

(3) Book No 1 of licenses issued for vehicles during the half year ended June 1905 contains 101 counterfoils

(4) Book No 2 of animal licenses issued for the same half year contains 107 counterfoils

(5) Book No 1 of animal licenses for the half year ended December 1907 contains 125 counterfoils

This makes frauds on the lines stated against para 4 easy
J S C

5 No book bears any certificate of the number of licenses it contains, nor is any register maintained of the supply, issue and return of these books

6 The following counterfoils are found missing—

(1) Licenses Nos 24 and 85 for the half years ended December 1902 and December 1903

(2) Licenses Nos 4 and 5 for the half year ended December 1902

(3) License No 79 for the half year ended December 1903

(4) Receipts Nos 33, 35 and 99 Book No 3 of vehicle licenses for the half year ended June 1905

(5) Licenses Nos 45 to 48, 216, 217 and 345 for the half year ended June 1906

(6) Receipts Nos 58 and 84 Book No 1 of vehicle licenses for the half year ended June 1906

(7) License No 345 for the same half year

(8) License No 341 for the half year ended December 1906

(9) Receipts Nos 18 and 92 to 100 in Book No II of vehicle licenses

(10) License No 39 for the half year ended June 1907

When a counterfoil is not forthcoming there are no means of tracing its exact amount into the accounts and a loop hole for fraud thus arises Moreover it is a case of destruction of evidence and it is very difficult to bring home the fraud in such cases
J S C
14 4

(11) Receipt No 31 in Book No I of vehicle licenses for the above half year

(12) Licenses Nos 321 322 375 and 376 for the half year ended June 1908

(13) Receipts Nos 79 in Book No 2, and 1 and 20 in Book No 3 of vehicle licenses

(14) Licenses Nos 171 173 and 174 for the half year ended 31st December 1908

(15) Receipt No 62 Book No 2 of vehicle licenses for the same half year

These cases may mean and probably do mean fraudulent use of the license or receipt forms and embezzlement of money
J S C
14 4

7 In the following cases, the receipts are found torn off their counterfoils which are blank—

(a) Receipt No 99 Book II for animal licenses for the half year ended December 1906

(b) Receipt No 97 Book II for vehicle licenses for the half year ended June 1907

(c) Receipt No 125 Book No I for animal licenses for the half year ended December 1907

8 In a number of cases, too numerous to detail here, the consecutive license numbers are not correctly noted on the counterfoils of the receipts, *e g*

(1) License No 290 for the half year ended June 1905 follows No 295

(2) License No 125 for the half year ended December 1905 follows 127

(3) License No 330 for the half year ended June 1906 follows 333

(4) License No 24 for the half year ended June 1907 follows 26

(5) Manuscript No 41 is given to two receipts in Book I of vehicle licenses for the half year ended December 1907

9 Statement A hereto appended is a list of cases in which counterfoils of licenses purporting to have been issued on recovery of the taxes are forthcoming, but in which the connected entries in the Cash Books of the collection office could not be identified This statement includes also items relating to recoveries as shown in the Remittance Register, for which neither the counterfoils of licenses are available for check nor are the connected credits identifiable in the Cash Book The aggregate of the two classes of items is Rs 69 5 2

These are clear instance of money collected but not credited

J S C
14 4

Indicates great laxity in accounting

J S C
14 4

10 Books of counterfoils of licenses issued from January 1903 to June 1904 were not produced for check

Who knows what would be revealed if these were produced ?

J S C
14 4

11 *Remittance Register* —These registers show the number and date of licenses the names of persons to whom licenses are issued their residence the nature (four wheeled carriage bicycle or horse) and amount of tax recovered, and the half years to which it relates The registers bear in some cases the initials and date by the shroff only and in some others those of the Collector in token apparently of having received the connected remittances There are also entries in the Remittance Register not vouched for by any

12 Irregularities noticed are as follow –

All very serious

J S C
14 4

(*a*) A sum of Rs 4 8 0 has been entered as collected on licenses Nos 216 and 217 for the half year ended June 1906 though the counterfoils of these licenses are found missing

(*b*) License No 345 for the same half year of which the counterfoil is found missing has been entered in the Remittance Register without any amount against the entry

(*c*) Against licenses 321 322 375 and 376 of which the counterfoils for the half year ended June 1908 are missing a sum of Rs 16 8 0 has been credited

(*d*) Tax collected as per licenses Nos 155 to 158 drawn in favor of Mrs S Campbell for the half year ended 30th June 1908 amounts to Rs 50 but the Remittance Register which has entries aggregating Rs 39 bears the following remarks made in pencil

The cheque was dishonored in the Bank The party issued separately cheque for Rs 23 The balance is still due The sum of Rs 23 is credited in the cash book

(*e*) Against licenses Nos 171 173 and 174 during the half year ended December 1908 of which the counterfoils are not forthcoming a sum of Rs 19 8 0 is credited as per Remittance Register

(*f*) A sum of Rs 6 was recovered as per counterfoils of licenses Nos 468 to 470 for the half year ended December 1904 from D Venkatappachetti and shown

in the Remittance Register But the amount credited in the cash book on the 21st September 1904 is only Rs 5 10 10 (to which figure Rs 6 originally entered in the cash book was corrected under the initials of Mr Ramachendra Rao, the then Collector) The total receipts of the day as per cash book includes only Rs 5-10 10

(g) A sum of Rs 4, collected on the 10th May 1905, from N Subba Rao on account of licenses Nos 324 and 325 for the half-year ended June 1905 is entered in the Remittance Register and the connected entry in the Cash Book could not be identified But a like sum credited in the Cash Book as recovered from N Narasinga Rao, on the same date is not found in the Remittance Register

(h) Another sum of Rs 3 8 0 collected on the 1st July 1904, as per licenses Nos 10 and 11 for the half year ended December 1904 from Chaluvappa could not be traced in the Cash Book while a like sum credited in the Cash Book on the same date as recovered on account of this tax from Chikmunisamappa is not found in the Remittance Register

13 No Remittance Register was furnished for the period from 1st July 1902 to 7th February 1904 Thus the medium of check between the counterfoils of receipts and the Cash Book was not furnished In order to facilitate the audit a Remittance Register for the period had to be prepared by the Auditors themselves from Irsalpatties and Cash Books, retarding the audit to some extent

14 *Demand Registers*—The only Demand Registers that were produced for audit related to the period from 1st July 1902 to 30th June 1906 These registers were intended to show the names of persons from whom the tax is recovered the animals and vehicles on which the tax is leviable, the numbers of licenses taken out the amount of tax recovered with the date of recovery and, in case of defaulters the dates on which the several measures of coercion were taken for recovery

15 An inspection of these registers shows that an attempt was made in 1902 to set apart for entry of names (of persons liable to pay the tax) beginning with each letter of the English alphabet, a certain number of pages, and that the attempt was given up

In the registers columns intended for entry of dates on which the several measures of coercion are taken are blank The Collector stated that 'no separate register showing coercive measure taken in the case of defaulters of animal and vehicle taxes is maintained

The Demand Registers show no item of arrears except the names brought forward from previous registers but it is found that taxes are recovered for previous half years also This shows that the tax recovered is entered in it and that the name Demand Register is a misnomer The register is therefore to be rightly called Collection Register of tax on animals and vehicles No reason is shown in the Demand Register for not recovering the tax in certain cases

If this were followed up perhaps many interesting cases would come to light Will auditor please let me have a list? Instructions for further scrutiny in this matter will be given if auditor will bring up

F S C
14 4

16 It was stated by the Collector that "no register of arrears is maintained but the arrears can be ascertained by a reference to the previous years registers" If these registers are what are now called Demand Registers' a reference to them for previous half years shows only whether a particular individual paid the tax or not for those half years But this does not afford any evidence and extent of his liability The mere fact that a person paid the tax last half year but did not pay it this half year, does not afford any conclusive evidence of his liability to the tax this half year also The animal, vehicle or both may have in the meantime been disposed of, and the liability of the person to pay the tax may have also otherwise ceased This shows clearly that the mere entry or omission of name in the register is no conclusive evidence of any person s liability to pay the tax In short, no effective scrutiny was, if at all exercised over the demand and arrears of the tax The Collector stated on the 3rd February 1912 that the demand of animals and vehicles liable to tax are ascertained by the shambhogs and the demand fixed' written reports of outdoor subordinates on which the demand is to be based are evidently not made at all

Very unsatisfactory This laxity must have caused great loss to the Municipality

J S C
14 4

17 Statement B hereto appended shows case in which connected entries in the cash book of recovery of the tax due from the subordinates who draw conveyance allowance and officers of the Municipality are not identifiable This statement and Statement A (para 9) were sent to the Municipal Office for explanation but they have not yet been returned

If the Municipal President and his subordinates have themselves evided taxes it is a serious matter In formation should be called for from the officers concerned at once as to whether they paid or did not pay the taxes These officers include three successive Deputy Commissioners besides Vice President and other officers

J S C
14 4

18 The officers of the City Municipality employed on outdoor duties were exempt from payment of the tax for one vehicle and one animal as per bye law I 2 (c) approved by the Government in their Order No 3917—L F 317 96 of the 13th September 1900 But the Council subsequently proposed the withdrawal of the exemption in the President s letter No 54 of the 8th October 1900 addressed to the Government who sanctioned the proposal in their Order No 7770 1—L 1 317 96 of the 7th December 1900 It will thus be seen that the officers and subordinates of the Municipality were not exempt from payment of the tax during the period to which the audit relates This concession was however lately sanctioned by Government

19 *Conclusion*—From the above it will be seen (1) that counterfoils of licenses remittance registers and demand registers were not completely produced for audit the reason stated being that they are not traceable

(2) that as some counterfoils are either blank or torn off, it is not possible to say whether connected receipts were actually written and issued as licenses and, if so, how much money was collected on them and from whom

(3) that the entries in the cash book relating to some counterfoils of licenses issued could not be identified ,

(4) that there is no trace of payment of the tax by officers and subordinates of the Municipality who it is believed could not do without maintaining such animals and vehicles as are liable to the tax

No 12

(5) that the remittance register do not invariably bear the acknowledgment of the shroff for receipt of money, and

(6) that the demand registers are not complete inasmuch as they do not show the uncollected demand and the coercive measures taken against the defaulters

(7) there does not appear to be any effective and systematic process of ascertaining from time to time the existence of taxable animals and vehicles within the Municipal limits, for which tax has not yet been paid The accounts and registers examined bear no evidence of having been seen by the responsible officers of the Municipality except in some cases in which the entries in the demand register are initialled by the Collector apparently when issuing licenses

The procedure to be adopted may fallow the Municipal Accounts Manual with such modifications as may be deemed necessary

I S C
14 4

20 In order to maintain a thorough and up to date scrutiny over the demand on account of this tax, it is necessary, as in Madras, to require responsible officers to submit by the 20th of the first month of every half year lists (for form see annexure C) of all persons owning animals and vehicles liable to the tax under Section 59 *b* (ii) of the Municipal Regulation These lists should give full details and be carefully verified with the register of licenses of the previous half year The lists should then be sent with a list of omissions if any to one of the Councillors of the Division concerned for verification and report on their return from the Councillors duly counter signed they should be filed and the necessary additions and alterations made in them from time to time with reference to the monthly revision lists of outdoor officers showing the new animals and vehicles brought into use during the month If in any case licenses are taken out for animals or vehicles not included in the half yearly or monthly lists the necessary additions should be made in the half yearly lists under the initials of the Vice President In cases in which the names of persons are found by the Councillors to have been rightly omitted from the half yearly list, the reasons from such omission should be given by the Councillors against the entry concerned in the list of omissions All the numbers of licenses already taken out as shown in the collection register should be noted against the respective names in the lists A blank form of application for licenses should then be sent to every person shown in the list who has not already taken out licenses, with a request that he may fill up the form in respect of the animals and vehicles owned by him and liable to the tax, and return it to the Municipal office within a week together with the amount of tax payable by him on account of them and obtained the required licenses The same procedure should be followed with regard to all persons whose names appear in the subsequent monthly lists The numbers of all licenses taken out should be noted from time to time in the half yearly lists This procedure will enable a correct and up to date demand being maintained, and coercive measures for recovery of the tax being taken in time against the defaulters

Resort to coercive measures gives the rate payer an opportunity to dispute his liability to pay the tax demanded and the Municipality to correct on the one hand their demand if necessary, and to ascertain on the other

whether the tax is still due or has already been collected though unremitted

The present demand registers, as they are now called, are not necessary and may be dispensed with

21 Licenses in each book should bear consecutive numbers in print and all the books should contain the same number of licenses, say 100 A certificate should be appended at the beginning of each book as to the number of licenses it contains All the licenses issued in any half year should bear one series of consecutive numbers which should also be inserted in the certificate A register should be maintained showing the receipt issue and the date of completion of these books The books should be filed as soon as all the licenses therein are issued

22 The accountant in the Collection office should verify each remittance with the connected counterfoils of licenses, and see that no amount collected as per counterfoils remains unremitted The Collector should at least periodically satisfy himself by checking at random some percentage of items of collection and entries in the lists the counterfoils of licenses and remittance registers, that no amount collected remains unremitted and that in the case of defaulters due coercive measures are taken in time Such check is at present conspicuous by its absence and there is room for much improvement and increase of revenue in this department

T LAKSHMINARASIMHA RAO
Officer in charge of the Audit

STATEMENT A

Showing cases in which counterfoils of licenses purporting to have been issued on recovery of tax for animals and vehicles are forthcoming or in which only entries of recovery in the remittance register are found but in which the connected entries in the cash book could not be identified

Licenses issued		Tax recovered from whom	Amount recovered			Collector who passed the license as per initials found on the counter foils etc
Date	No		Rs	a	p	
5th Jan 1904	66 and 67	Woollen Cotton and Silk Mills Company	7	8	0	Mr M Ramachendra Rao
6th Jan 1904	73	Mr B C Narasimha Iyengar	3	0	0	Do
Do	20	Mallappa	3	0	0	Do
th Nov 1902	574 604 775 and 872	Kamalasani	4	0	0	Do
24th Feb 1908	15 to 158	Mrs Campbell	7	0	0	Mr M G Krishna Rao receipts issued amount to Rs 30 but only Rs 23 is credited on 18th March 1908 (*item 3*)
15th Sept 1908	244	Mr K Gurumiah	1	0	0	Mr M G Krishna Rao counterfoil shows Re 1 8-0 but only 0-8-0 credited on 15th September 1908 (*item No 25*)
7th Mar 1904	209 10	Syed Hafiz	7	8	0	As per entry in remittance register no counterfoil is available
16th Mar 1904	221 to 232	Mr H V Nanjundayya	1	0	0	Rs 39-8-0 as per remittance register and Rs 38-8-0 as per entry in cash book on 16th March 1904, no counter foil is available
21 t Sept 1904	468 to 470	D Venkatappa Chetti	0	5	2	Mr M Ramachandra Rao Rs 6 collected Rs 10-10 credited on 21st September 1904 *vide* para 12 of the audit report
4th Oct 1904	503 and 504	Shamanna	4	8	0	Mr M Ramachendra Rao
Omitted	330 to 332	Mr H Ramaiya (for 2 half years of 1901)	18	0	0	Do
4th July 190	23 and 24	Mr T S Raghunatha Rao	4	8	0	Do
13th Sept 190	287 and 288	V Arumuga Mudaliar	4	8	0	Do
16th Mar 1908	26 and 266	Mr B Krishna Rao	3	8	0	Mr M G Krishna Rao
		Total	69	5	2	

BANGALORE CITY MUNICIPALITY

STATEMENT B —Showing cases in which recovery of animal and vehicle taxes due, if any, from the President Vice President, Health Officer, Engineer and Collector as well as other subordinates drawing conveyance allowances is not verifiable for the seven years ended June 1909

Official designation	1902-03		1903-04		1904-05		1905-06		1906-07		1907-08		1908-09	
	Half year ended December 1902	Half year ended June 1903	Half year ended December 1903	Half year ended June 1904	Half year ended December 1904	Half year ended June 1905	Half year ended December 1905	Half year ended June 1906	Half year ended December 1906	Half year ended June 1907	Half year ended December 1907	Half year ended June 1908	Half year ended December 1908	Half year ended June 1909
President	Mr Sparkes	Mr Sparkes	Mr Sparkes	Mr Sparkes					Mr Sparkes	Mr Sparkes	Mr D Devaraj Urs	Mr D Devaraj Urs	Mr B J Kumaraswami Naik	Mr B J Kumaraswami Naik
Vice President	Mr Badami Krishna Rao	Dr Palpu	Dr Palpu	Dr Palpu								Mr M C Krishnaswami Rao	Mr N Subba Rao	Mr N Subba Rao
Health Officer													Dr B Krishna Rao	
Engineer	Mr I C Chengalroya Naidu from half year June 1903 to half year ended December 1908													
Collector	Mr M Ramachendra Rao from half year June 1903 to half year June 1907										Mr M G Krishna Rao half year December 1907 to June 1909			
Sub Overseer	Yagappa Rickets	Yagappa Rickets	Yagappa Rickets	Rickets										
				D Shamanna						D Shamanna				
										K Subba Rao				
		Sivarama Iyer								Sivarama Iyer				
												K Srikantaiya		K S Iyer
												B Krishna Murti Rao		
Storekeeper														Venkataramaiya
Outside Inspector		Mr Gulam Kader Khan							Mr Azizudin Mekri					
Head Sewage Inspector		D Varadappa			N Varadachar									
Sanitary Inspector					K Varadaraju from half year ended December 1902 to end of June 1909									
	Gulam Ali Khan		Gulam Ali Khan		from half year ended December 1904 to end of June 1909									
Assistant Sanitary Inspector							V Kumaraswami Mudaliar							

N B —Blanks indicate either recovery or absence of liability Entries of names indicate defaulters in respect of the half years concerned

BANGALORE CITY MUNICIPALITY.

Statement C List of animals and vehicles subject to license tax for the half year ending 191

Serial number	Name of party	Address	Numbers of licenses for the previous half year		Arrears		Demand						Total		Date of transmission of form of application	Service of notice		Number of warrant	Amount paid				Remissions and writes off			Balance		Number of licenses for the next half year		Remarks
							Animals			Vehicles									Animals		Vehicles									
			Animals	Vehicles	Animals	Vehicles	Description	Number	Amount	Description	Number	Amount	Animals	Vehicles		Date	Number		Number of license	Amount	Number of license	Amount	Animal tax	Vehicle tax	Authority	Animal tax	Vehicle tax	Animals	Vehicles	
					Rs	Rs a			Rs a			Rs a	Rs a	Rs a						Rs a		Rs a	Rs a	Rs a		Rs a	Rs a			

BANGALORE CITY MUNICIPALITY

Site Value Accounts of the Basavangudi, Malleswaram Sankarapuram Basavangudi and Malleswaram Extensions

The recovery of value and maintenance of accounts were, it is said, transferred from the Bangalore Taluk to the Municipality from the 1st July 1903 The recoveries are remitted directly to Government Treasury for credit to Provincial Funds

2 The period of accounts subjected to audit is from 1st July 1903 to 30th June 1909 For purposes of this audit, the demand and collection shown by the Bangalore Taluk in the demand register for June 1903 were assumed to be correct The following accounts were audited —

(1) Auction lists
(2) Counterfoil receipt books
(3) Remittance register
(4) Monthly statements of demand, collection and balance
(5) Register of sites

AUCTION LISTS

3 In confirming the sale of certain sites mentioned in the lists submitted by the Deputy Commissioner Bangalore District in his Nos 3840 and 4781 of the 19th March 1901 and 10th June 1901 respectively, the Government directed in their Order No 17691 —L B and P 623 of the 29th June 1901, that the remaining sites in both the extensions may be sold by *Public auction* as applications are received, and the sale confirmed in accordance with the general rules in force' The rules referred to are evidently the Land Revenue Rules under which Revenue Officers can confirm sale of land It will thus be seen that such sites in the two extentions as had not been disposed of on the 29th June 1901 should have invariably been sold by *public auction* and that the sales confirmed by the Deputy Commissioner or other Revenue Officer as the case may be as the land belonged to Government and the sale proceeds were also credited to Government The following are some of the cases of sites given for upset price in the Basavangudi extension after the issue of the above order

(i) Sites Nos 144 to 156 Bl IV (80×120) each to Mr M N Krishna Rao for Rs 650- (*vide* President's remark dated 27th November 1905) at page 9 of the Auction Book
(ii) A plot of ground (60 ×120 to the south of site No 144 Bl IV without numbers to Mr M N Krishna Rao for Rs 100—(*vide* President's remark dated 10th January 1906 at page 11 of the Auction Book)
(iii) Sites Nos 180 to 199 (11 × 30 each) Bl IV to some contractors for Rs 690 (*vide* President's remark dated 11th June 1906 at page 53 of the Auction Book)
(iv) Site No 27 Bl V (100× 30) to Syed Mahomed Gouse clerk Book Depot for Rs 30 (*vide* Vice President's remarks (undated) at page 51 of the Auction Book)

(v) Sites Nos 27 and 28 Bl IV, (80 × 30' each) to S M Punita for Rs 48 -(*Vide* Vice President's remarks of the 6th September 1907, at page 85 of the Auction Book)

Moreover, the auction lists relating to the period during which Mr A S Nagavkar, was the full time President of the Municipal Commission bear his orders of confirmation of sales of sites The oral explanations generally given by the officials concerned for sale of sites for upset price is that such sale is indirectly authorised by Government who directed in their Order No Fl 1871 2 of the 8th May 1903 "that a limit of three years be fixed with in which the value of sites purchased hereafter by officials *whether in public auction or otherwise* must be paid in equal monthly instalments distributed over the period' It does not appear to be the intention of Government to modify in this order the mode of sale prescribed in their order of the 29th June 1901 The explanation given is a plausible one and the Municipality has evidently taken undue advantage of the use by the Government of the words underlined above in their order of the 8th May 1903 No explanation is however offered in support of the President s confirmation of the sales of sites unless it be that the rules applied *mutatis mutandis* and the President for the purpose was considered a Deputy Commissioner

4 In the Auction Book, of the Basavangudi Extension opened from the 22nd August 1905, loose sheets have been inserted between pages 76 and 77, 88 and 89, 90 and 91 Barring the above irregularities, the record of auction sales of sites is in order

The undermentioned are some of the cases of sales conducted before the 30th June 1909 but confirmed after a long delay Demand in these cases has not therefore been shown in the demand statements till after June 1909 —

Date of sale	Date of confirmation of sale	Block and site No	Purchaser
18th Nov 1908	11th Mar 1910	I 33	Raja Rao
Do	Do	I 32	Do
Do	Do	IV 161	Munivenkata Naidu
Do	Do	IV 162	Do
Do	Do	IV 163	B Narasinga Rao
Do	Do	IV 164	G Venkatanaranappa
Do	Do	IV 165 166	Munisamappa
Do	Do	IV 167 168	Do
15th Feb 1909	Do	VI 1	K C Subba Rao
Do	Do	VI 2	Do
Do	Do	VI 4	Krishna Rao
Do	Do	VI 3	Vudesvara Iyer
Do	Do	IV 169	Munisamappa
Do	Do	IV 170	Do
Do	Do	IV 200	Muniappa
Do	Do	IV 201	Do
Do	Do	IV 202	Siddaiya
Do	Do	IV 203	Kadirappa
Do	Do	IV 204	Ramaiya
Do	Do	IV 205	Ba appa
Do	Do	IV 206	Mohamed Ali
Do	Do	IV 207	Do
Do	Do	II 197	Narayana Rao
Do	Do	I 4	Ramachandra Rao
23rd Mar 1909	Do	IV 208 210	Maradappa
Do	Do	IV 211 212	Subba Rao
Do	Do	IV 213 215	Govindasami Naidu

COUNTERFOIL RECEIPT BOOKS

5 Counterfoils in these books purport to be those of receipts issued under the signature of the President or Vice President for value of sites recovered These documents specify the dates of recovery the names of purchasers of sites numbers of sites and the block and the amount recovered No account is kept showing the receipt and issue of these books From July 1903 to 30th June 1909, 16 books of these receipts were used for the Basavangudi and 11 for the Malleswaram extensions The receipts in them do not bear printed consecutive numbers The numbers are in manuscript The books do not also bear certificates of the number of receipts they contained, nor are they found to contain the same number of receipts, *e g*, *vide* the marginal note

BASAVANGUDI EXTENSION Book No	No of receipt each book contained
1 2	100
3 4 8	101
5 9	96
6	97
7 11 12 15	98
10 14	102
13	104
16	94

6 The numbering of the receipts was not carefully done, *e g*

BASAVANGUDI EXTENSION

Book 4 The number of the counterfoil receipt succeeding the one bearing 2636 is 2537

6 Counterfoil receipt bearing No 2725 is followed by the one bearing 2727

8 Counterfoils of receipts Nos 2906 and 2969 are not found

10 Counterfoil receipt No 3171 is not available

12 Counterfoil of receipt No 3379 is not found

14 Counterfoil of receipt No 3502 is not found Counterfoil No 3564 is succeeded by one bearing 3465

MALLESWARAM

Book No 6 Two receipts are issued bearing 1719, dated 8th August 1905 and 9th August 1905 and two more bearing No 1782 dated 4th November 1905 and 17th November 1905

Book No 3 Numbers 1450 to 1459 appear twice

Book No 7 Receipt bearing 1802 appears thrice and those bearing 1803 and 1804 appear twice

Book No 9 After 2007, the next one is 2009 Receipt bearing 2046 appears twice

Book No 10 After 2115, appears twice

6 A The following receipts are not dated —

MALLESWARAM

Book No	Receipts
3	1455 to 1458 1465 to 1469
4	1495 1496 1498 1499, 1506 1509
5	1653, 1654 1656
6	1739
8	1890 to 1893
10	2519 to 2525

In the following cases corrections in the counterfoils are not attested —

BASAVANGUDI EXTENSION

Book 4	2484	Rs 2	corrected to Rs	1 8	
10	3118	70		69 0 0	
10	3115	, 2	,	Re 1 0 0	

8 In the undermentioned cases counterfoils seem to have been torn off as what are apparently their stumps, are left behind in the books

BASAVANGUDI EXTENSION

Book 8 After counterfoil receipt No 2941
2970
Counterfoil receipt No 2906
12 3333

This tends to disclose a very objectionable practice viz collecting money with out giving a proper receipt
J S C
14 4

9 Though no counterfoils of receipts for some recoveries are forthcoming, the items are found remitted as per remittance register, *vide* Statement A

10 As in some cases receipts are found to have been issued more than a week before and even after dates of remittance of recoveries to the treasury, much difficulty was experienced in tracing the connected entries in the remittance register on the one hand, and the receipts on the other, *vide* Statement B attached Want of note, in receipts and the register of counter reference to each other was the chief cause of this difficulty The explanation generally offered is that in the former case the amounts recovered formed portions of the sale price and were therefore held in deposit and remitted to the Government Treasury with the balance of the purchase money subsequently recovered, if any, after the sales were confirmed and that in the latter case the receipts were issued either when a demand was made for them or when the balance of purchase money was recovered Receipts should be issued as soon as recoveries are made and amounts remitted soon after recovery Another irregularity that was observed is that till after June 1907 deposits recovered on account of site value were neither remitted to the Government Treasury to the credit of the Revenue deposit account nor credited to Municipal Funds as deposit, though the former was the right course to have been followed It is however learnt that the account of these amounts were separately kept in the Municipal Treasury But the only register furnished in this connection is one relating to the period from the 15th August 1903 to 12th November 1903 and showing recoveries of site value sent for safe custody to the collection treasury The register for the subsequent period was not available From July 1907, deposits on account of site value were credited to Municipal Funds as deposit and subsequently withdrawn and remitted to the Government Treasury A close perusal of Statement B will show how far the explanation for delay in remittance is satisfactory or correct when the delay ranges from one week to more than 2 years and 8 months

Unsatisfactory
J S C
14 4

Indicates clear instances of temporary embezzlement perhaps intended to be permanent
J S C
14 4

11 The delays noticed above were mostly disclosed already by Mr Magadi Karnik Krishnamurti whose audit report on the site value accounts was forwarded by Government to the Comptroller for information It is observed that on an explanation furnished by the Municipality for these irregularities is due to loose system of keeping money in *Amanath* or out of account in the office cash box without the same being entered in the cash book, the Government in their Order No 6039 40—Ml 80 09-3 of the 18th January 1911 directed early steps being taken for cash received being promptly accounted for and lodged in proper custody No cash book is kept for entry of recoveries of site value Money recovered on

this account should at once be remitted to the Government Treasury to the credit of Government, and the Treasury acknowledgment obtained in the remittance book maintained

12 *Remittance Register* —This register shows the names of persons from whom the recovery of site value is made, the number of sites and the blocks in which they are situate, the amount recovered from each person and the date of remittance to the Government Treasury When a remittance is sent to the treasury, the several recoveries entered in the register are totalled and the sum written both in figures and words The register contains also the acknowledgments of receipt of the amounts in words signed by the Treasurer or the Treasury Officer, accordingly as the amount remitted is less that Rs 500 or otherwise

13 Five cases in which counterfoils of receipts issued are forthcoming, but in which the recoveries are not found entered in the Remittance Register were also observed *v de* Statement C It will be seen that the first entry in the statement shows a recovery of Rs 80 in September 1904 (date not given) as per counterfoil receipt No 2622 in Book No 4 from Mr K Srinivasa Rao for Krishnaji Narasimha the purchaser of site No 89 Block VIII But a remittance of only Rs 9 is observed to have been made on the 13th August 1904, *vide* reverse of page 44 of the Remittance Register Apart from the impracticability of a recovery made in September 1904 having been remitted on the 13th of the preceding month the difference of Rs 71 has to be accounted for The explanation offered is that this sum was sent to the Bangalore Taluk Treasury for credit towards the House building advance made to Krishnaji Narasimha of the Revenue Survey Office This statement is borne out by the Bangalore Taluk Amildar's Ittilla No 554 of the 9th April 1905, addressed to the Assistant Commissioner Bangalore Division, stating that the sum of Rs 71 was credited to the House building advance on the 30th August 1904 The credit was also traced in the House building advance account of the Comptroller's Office for August 1904

14 The second item is a sum of Rs 25 8 0 purporting to have been recovered on the 15th September 1905 under receipt No 2904 (Book No 8) from Puttappa *alias* Thimmaiya for site No 108 Block III B The receipt has been torn off its counterfoil on which the following remark is found written in red ink by D Venkata Rao munshi of the Municipal Head Office on the 21st November 1905 and nobody has attested the remark The counterfoil as originally written bears the initials of C Ramaiya, Head Accountant, and Mr A S Nagaykar President

"See the remarks in the site register for site No 94 Block VII, amount returned to the party

From a reference to the site register it is seen that site No 94, Block VII (100 × 30) was originally given to one Thimmappa for Rs 50 which amount as per demand registers for October November and December 1902 seen to have been recovered and that site No 108 Bl III B was in lieu of site No 94 Bl VII From the index register it is found that Puttappa *alias* Thimmaiya bought

No 13

site No 108, Bl III B for Rs 34 8-0 and paid Rs 6 towards the value in August 1905 This amount is remitted to the treasury It is thus seen that Rs 39-0-0 had been recovered if Thimmaiya and Thimmappa are the names of the same identical person and if the exchange of the sites was made against Rs 34 8 0 actually due from Thimmaiya and that sum of Rs 4 8-0 was recovered in excess, as per site register

15 If the exchange of the sites was as per site register, duly made with the knowledge of Thimmaiya it is improbable that he would come forward to pay Rs 25 8 0 (the exact difference between Rs 30 8-0 and Rs 9) to the Municipality when Rs 30 already paid by him was at his credit It is not possible to understand how if the Municipality knew that the exchange of the sites was to be allowed a receipt was actually prepared signed and handed over to the man for Rs 25-8 0 The receipt was prepared on the 15th September 1905, and the remarks to the effect that the money was returned was made on the 21st November 1905 The actual date on which the money might have been refunded is not known If it was returned on the 21st November 1905, the amount was evidently kept out of account for more than nine weeks If, however, as remarked on the receipt, the money was returned, the original receipt given to the party for the amount should have been got back or a separate receipt taken from him for the sum This was not done In case the Municipality did not know till November 1905, that the purchaser wanted an exchange of sites, the sum of Rs 25 8 0 paid by him in September 1905, was evidently in satisfaction of a legitimate demand against the purchaser at the time If so, it is not understood why the sum of Rs 25 8 0 was not remitted to treasury soon after recovery, but kept out of account for more than two months

The third item which has also not been remitted is Rs 2 purporting to have been recovered under receipt No 3001 (Book 9) dated 22nd December 1905, from Hanumantharaya Chetty shroff, Bangalore Taluk, for sites Nos 104 to 106, Block 2 The counterfoil of this receipt is initialled by C Ramaiya and Mr A S Nagavkar on the reverse of the counterfoil a remark is found written on the same date by D Venkata Rao, munshi to the effect that this receipt in lieu of receipt No 2960 (25960 as written is evidently wrong) dated 14th November 1905, which was lost This remark is not attested by any It is not known who lost it If it was lost by the Municipal office, it is not known why the receipt was at all torn off its counterfoil if not for immediate delivery of it to the payee and whether on the reverse of the second receipt given to the man a remark to the effect that it was in lieu of the one bearing No 2960 was written

16 No explanation was furnished for the remaining two items amounting to Rs 3 recovered but not remitted

17 The counterfoils of receipts Nos 2771 to 2777 (Book No 6, Basavangudi) show a total recovery of Rs 30 4 0 as having been made on the 24th and 26th April 1905 The details of this amount as entered in the remittance register at page 12 exactly correspond with the amounts as per counterfoils of the receipts But the total entered in the register is only Rs 29 4 0 and this

sum was remitted to the treasury and duly acknowledged by it on the 24th idem The entries in the remittance register have been attested by C Ramaiya, head account ant and Mr C S Balasundaram Iyer, the then President

18 In the following cases, no acknowledgment of the treasury is recorded and authenticated in the remit tance register for items paid to the treasury apparently in the form of remittance transfer receipts

Apparently no explanation is forthcoming for this omission

J S C
14 4

BASAVANGUDI EXTENSION

Rs	a.	p		Rs	a	p	
11	8	0	out of	15	4	0	remitted on the 9th November 1905
22	8	0	do	69	8	1	do 25th January 1906
5	8	0	do	52	4	0	do 6th October 1906

MALLESWARAM EXTENSION

Rs	a	p	
2	8	0	remitted on the 6th December 1905
3	0	0	do 10th August 1906

Monthly statements of demand, collection and balance

19 These statements show the numbers of sites and blocks, the names and designation of purchasers, value of sites, recoveries made to end of previous month and those during the month, and the balance due One statement is sometimes prepared for two consecutive months The statements examined are the office copies maintained by the Municipality It is said that the fair copies of these statements with a certificate recorded therein by the treasury as to the correctness of the month s recovery as noted in the statements were submitted to the Comp troller

[illegible] The clerks [illegible] signed by the I O was considered sufficient for [illegible]

J S C
1 1

20 It is said that recoveries of site value from officials were made directly by the treasury also at the time of encashment of salary and establishment bills con cerned Intimation of such recoveries was not it is said, formally received at the Municipal office It is ascer tained that an official of the Municipality would go to the Bangalore District Treasury every month and bring from there the particulars of such recoveries which would be shown as such in the demand register then under prepara tion It will thus be seen that all the recoveries shown in the demand registers are not found in the remittance register All the scrutiny that could be exercised in this respect was to see that all remittances as per remit tance register were posted in the demand register This was done With the exception of the following errors noticed as regards the Basavangudi extension the postings from the remittance register were found to be correct

(1) *August and September 1904* —
Bl I Site Nos 10 and 1 of 106 Narsoo Naray na Revenue Survey Office recovered Rs [illegible] in August 1904 in two in stalments of Rs 2 8 0 each and not Rs 2 8 0 only

(2) *January 190* —
Bl III (a) Site No 23 Cowmaraju Mudaliar Sub Court recovered Re 0 3 2 only and not R 1 3 2

(3) *October 1906*
Bl II Sites 14 and 15 Visvanatha Sastri school mas ter recovered Rs 1 4 0 and not Re 0 12 0 only

(4) *April and May 1909* —
Bl I Sites 232 and 233 S Narayan Rao General and Revenue Secretariat recovered Rs 4 12 0 in May and not Rs 3 12 0 only

21 Officers and others from whom site value is due reside in the several districts of the province Site value is in such cases r [illegible] and credited to provincial funds

by the treasuries concerned when cashing the salary or establishment bills or in cash As the Municipality is said to have had no intimation of the recoveries in districts other than Bangalore, the Municipality could not incorporate in the statements all the collections made on this account in the province It is not therefore possible to say that the balances shown in the statements as still due are correct, *e g*,

A piece of land 3 acres and 10 guntas in extent in the Basavangudi extension was given under Government Order No 2249-51—Ml 109 06-10 of the 6th September 1907, for Rs 325 to Ramakrishna Mission Out of this amount Rs 225 recovered by the Manjarabad Taluk Treasury in October 1907, are not entered in the statement But a sum of Rs 100 only recovered by the Municipality in May 1908, is shown in the statement

22 Though the Comptroller issued in May 1910, a circular asking the Deputy Commissioners of Treasury Departments to give intimation to the Municipality of the recoveries made if site value in their districts, such intimations are reported to have not been received

23 In the following cases relating to the Basavangudi extension the names of the purchasers as shown in the statement are different from those of the highest bidders as per auction list —

	Highest bidder as per sale list	Purchaser as per demand statement
Site No 9—12	Abdul Rahim	Abdul Guffore
Bl III *b* Site No 2	Rajah Chetty but signed by Chinnappa Chetty	Chinnappa Chetty

24 In the demand statement for August and September 1904, a lump sum of Rs 233 4 0, has been entered as demand and as recovered in August 1904, without details which were not furnished The corresponding remittance is not traceable in the remittance register also

25 The following statements are also appended to this report —

D Statement showing items of demand collection wrongly entered or brought forward to subsequent demand statements

E Statement showing items of recovery short or in excess of demand but omitted in demand statements

F Statement showing such demands shown in the demand statements as are not verifiable from the action lists

REGISTER OF SITES

26 A register is maintained showing the name, address and residence of purchasers, numbers of sites purchased, their dimensions, area, date of sale, and date of grant of scrip Transfer and exchange of sites are also noted in the Register

GENERAL

27 An attempt was made to verify the balances shown in the demand statements as outstanding by deducting from the sum of the values of sites sold the total recoveries made As recoveries are made in almost all the districts of the Province and no intimation, it is said, of such recoveries is given by the treasuries to the Municipality the recoveries shown in the demand statements are not therefore exhaustive, and the balances entered therein are also consequently incorrect This state

of things rendered it impracticable to carry out the intended verification of balances shown as due in the demand statements and thus a very valuable check could not be made

28 Realisations on account of value of sites sold in the Basavangudi and Malleswaram extensions amounted to Rs and Rs respectively as per Comptroller's office accounts to end of June 1909

SHANKARPUR EXTENSION

29 The accounts maintained as per margin since June were subjected to scrutiny, and they were found to have been correctly maintained The realisations on account of value of sites are, under orders of Government, credited to Municipal Funds The amount realised to end of June 1909 was Rs

1 Site Register
2 Allotment Register
3 Receipt Books
4 Cash Book

No demand registers though called for were furnished for audit

30 A perusal of the report will show —

(1) that sites were sold for upset price in contravention of the express orders of Government

(2) that sales of sites were confirmed by the President of the Municipality

(3) that some amounts recovered were not remitted to treasury or remitted after a long delay

(4) that entries of names of purchasers demand and collection were either omitted or not correctly made in the demand registers

(5) that the demand and remittance registers were not generally scrutinised by anybody

(6) that no precautions were taken to keep accounts of receipt books and no check was exercised to ensure their proper custody and use and

(7) that there is abnormal delay in confirming the sales of sites

31 The above irregularities are evidently due to want of careful attention to rules and orders of Government, and to the absolute absence of scrutiny over the receipts, accounts and registers kept

T LAKSHMINARASIMHA RAO
Officer in charge of [illegible]

No 13

A —Statement showing cases where remittances are not covered by counterfoils of receipts issued

Site No and block	Purchaser s name	Amount	Date of remittance	Site and block No	Purchaser s name	Amount	Date
1	2	3	4	5	6	7	8
	Basavangudi Extension	Rs a p				Rs a p	
2 IV	M G Ponnaiya	70 0 0	10th Sept 1903		Venkatasubbaiya	20 0 0	16th Sept
9 12	Abdul Gaffoor	140 0 0	17th Sept 1903		Rama Raju	8 0 0	Do
5 11	Syed Gouse	125 0 0	14th Oct 1903		Malleswaram Extension		
90 1	Venkatsubbaiya	18 0 0	7th April 1904	268	Anandathirtha Rao	145 0 0	10th Sept
210 11	Nanjamma	80 0 0	19th Feb 1904	258	Raghavendra Rao	8 0 0	17th Sept
	Bommalingamma	160 4 0	19th Aug 1903	138	Fuckruddin	8 0 0	9th Oct
	Rajiah Chetty	15 0 0	7th April 1904	94	Pamanjulu Naidu	8 0 0	14th Oct
	Do	10 0 0	Do	1—208	Ramiah	10 0 0	5th Feb
	Channappa	10 0 0	Do	499 500 132	C B A Narasimiengar	8 0 0	30th April
	Chennappa	10 0 0	Do	199 120	Gulam Dastagir Saib	20 0 0	11th June
	Gulam Mohamed Meccai	35 0 0	30th April 1904	162—164	I Purna Rao	292 0 0	8th June
	Collar Munivenkata	20 0 0	7th April 1904	135	Do	137 8 0	
	Rajappa Setty	11 0 0	6th June 1904	196—197	Venkata ami Raju	166 4 0	
	Singachar	9 0 0	Do	1—208	Gangadhara Sastri	25 4 2	21st July
	Bollariyappa	16 0 0	Do	289 290 271	Madhu Rao	36 4 6	21st Jan
	Muni ami Ra u	130 0 0	Do	7—11	Prahlada Rao	76 0 0	9th Mar
	Narasa Narsin	2 8 0	8th Aug 1904	83	Chowdappa	18 0 0	4th Nov
	Singachari	9 8 0	21st Jan 1905	8	A Ramaswami	58 8 0	10th Jan
	Ramanu i n gar	3 8 0	27th May 1905	16 18	Raghavachar	57 12 0	12th Mar
	Ranga Ra	18 0 0	27th Nov 1905	116	Bora	13 0 0	27th Mar
	H Shan ai na	4 8 0	27th Feb 1906	517 518	Nagappa	50 0 0	13th June
	Subba Raju	50 0 0	15th Mar 1906	105	Mangal anduraiya	10 8 0	15th Oct
	Giriyappa	2 0 0	18th April 1907	519	Munisappa	11 0 0	Do
	Abdul Kutu Meccai	1 8 0	Do	67	Sc haya	6 0 0	23rd Jan
	Ramanna	28 0 0	16th May 1907	26	Subraiya Mudaliar	8 0 0	2nd April
	Subba Rao	12 8 0	Do	46	Ramachendra Iyer	200 0 0	11th Oct
	Basappa Setty	5 0 0	18th June 1907	47	Nanasami Rao	220 0 0	Do
	Mr C Subba Rao	16 12 0	21st June 1907	280	Nareema	175 0 0	2.th April
	Venkoji Do s	3 12 0	31st Oct 1907	286	Hanumantha Rao	25 0 0	Do
	A Narasaiya	4 0 0	18th Dec 1907	287	Do	32 0 0	Do
	Baju Ananta Joshi	2 1 4	Do	519	Munisami	32 0 0	16th Sept 1
	V katas ibbaiya	2 0 0	16th Sept 1908	79 86	I N Purnaiya	4. 0 0	12th Dec 1
	Rama ujiengar	3 0 0		445—446	Tyagaraj Iyer	2 0 0	14th Dec 1
	Gopalaiya	8 0 0	20th May 1908	103	N Srikuntiah	1 0 0	11th Jan 1
	Ram arishna Mission	100 0 0	30th May 1908	108 113	I N Purnaiya	100 0 0	26th Feb 1
				89, 96	K Ra gappa	1 255 0 0	9th Mar
				426 427	Krishna ai n gar	60 0 0	Do
				102 107	P N Purnaiya	3 556 0 0	Do

B.—Statement showing cases in which receipts are found to have been issued more than a week before and even after dates of remittance of recoveries to the treasury

Receipt	Site Nos & Block	Purchaser's name	Date of recovery	Amount as per receipt	Amount remitted as per R Register	Date of remittance	Remarks
				R a p	Rs a p		
100 R 2431	IV 210 11	Nanjamma	8th Feb 1904	82 0 0	112 0 0	19th Feb 1908	Rs 30 was in Municipal Treasury from 12th December 1903 See same list
2487	III A 128	K Ramaiya	19th Mar 1904	13 0 0	13 0 0	31st Mar 1904	
2460	1 1 & 2	Chennappa	8th Apl 1904	6 0 0	6 0 0	1 th Apl 1904	
2474	III B 130-2	Abboy Naidu	23rd May 1904	12 0 0	12 0 0	29th June 1904	
2468	III A 92	G Munivenkata	26th Apl 1904	60 0 0	60 0 0	21st May 1904	
2522	III B 82	K Srinivasa Rao	Sept 1904	80 0 0	9 0 0	13th Aug 1904	
2,42	VIII * 37 8	Krishnaji Narasimhalu T Venkataramaiya	5th Jan 1905	14 0 0	14 0 0	6th Feb 1905	
2567	II 28 9	Gulam Mohamed Meccai	18th Jan 190	30 0 0	0 0 0	9nd Feb 190	
26 2	V 97	M Kadarappa	19th Jan 1905	27 0 0	27 0 0	27th Feb 1 05	
2576	III B 116	G N Nagaraja Rao	3rd Feb 190	1 0 0	13 0 0	11th Apl 1905	
2701	VIII 141	K Ranganna	14th Feb 190	11 8 0	11 8 0	Feb 190	
27.5	VIII 182 4	Nello Srinivasa Rao	4th Apl 190	50 0 0	50 0 0	8th Mar 190	
2848	III A 3	Jilo Uddin Meccai	2nd June 190	1 0 0	1 0 0	21 July 190	
2841	IV 28-9	Gulam Mohamed Meccai	23rd Jan 1905	12 0 0	12 0 0	Do	
2842	V 90-1	Venkatasubbiah	Do	5 0 0	5 0 0	9 1 Aug 190	I [illegible] d [illegible] R 10 the [illegible] tie tw per [illegible]
28.8	III B	Jilo Uddin Meccai	24th July 190	10 0 0	10 0 0	1 t July 190	I [illegible] cipt neither [illegible] d hv ie
2905	174	Narayaniengar	19th Sept 190	10 0 0	10 0 0	30th Sept 190	
3008	III A 1156	Ramaiya	17th Jan 1906	71 0 0	1 0 0	1 t Oct 1 0	
3046	III B 75 6	Venkataramaiya	22nd Feb 1906	52 0 0	5 0 0	31 July 1907	
3032	III B 70-8	Subbaraju	[illegible] M 190	1 2 0 0	1 0 0	1 0 t 190	
	III B	Do	D	D	0 [illegible] 0	1 [illegible] M r 190	
3085	185 79	Seetaramanuja	1st Ja 1906	0 1 0	0 0	th May 1906	
3092	III A 83 4	Munivenkatappa	0 1 [illegible] 190	23 0 0	23 0 0	1t May 190	
3117	III B 111 112	B Rama Rao	[illegible] y 1 06	1 8 0	17 8 0	10th Mar 190	
3118	III B 83 4	Munivenkatappa	May 190	60 0 0	60 0 0	31 t Oct 1907	I [illegible]
3127	III B 14 4 57	Mr M N Krishna Ra	2 1 J n 190	0 0 0	0 0 0	10t Ju e 1906	[illegible]
3138	IV 61 2	Narasimhaiya	9th June 190	33 0 0	3 0 0	31 t Oct 1907	[illegible]
316	III A 2134	Prasanna Chari	1 July 190	1 0 0	1 0 0	[illegible] th Oct 1907	I [illegible] ed [illegible]
3292	I 81	C Laks mai Ra	1 th S pt 190	1 0 0	1 0 0	t Apl 190	
	VIII 139 40	Changa Raju	1 M 190	0 0	1 0 0	A l 1	
3372	III B 198	B K Rangaiya Setti	8th M y 1 0	0 0	1 0 0	1 Apl 1	
	III B				7 0 0	M 1	
	137	Chargenna Raju	8th M y 190	0 0	1 0 0	21 Apl 190	
	III B				33 0 0	1 J y 190	

B —STATEMENT—*contd*

Book No	Receipt No	Site Nos & Block	Purchaser's name	Date of recovery	Amount as per receipt	Amount remitted as per R Register	Date of remittance	Remarks
					Rs a p	Rs a p		
	3374	144-9 / III B	P Munisami Raju	4th May 1907	536 0 0	100 0 0	20th Apl 1907	
						40 0 0	24th Apl 1907	
						416 0 0	6th May 1907	
	3376	141 3 / III B	Mr Vaiyapur Chetty	6th May 1907	207 0 0	207 0 0	25th Oct 1907	
	3377	227 31 / I	Mr Subba Rao	Do	180 0 0	165 0 0	6th May 1907	
						15 0 0	16th May 1907	
	3389	213 4 / I	Prasannachari	27th May 1907	36 0 0	36 0 0	25th Oct 1907	
	3390	Vacant land between 78 and 9 / VIII	Mr K Subba Rao	1st June 1907	25 8 0	25 8 0	25th June 1907	
	3391	260-4 / II	Mr Krishnamurthi Rao	4th June 1907	65 0 0	65 0 0	18th June 1907	
	3392	49 50 / II	B B Thirtha Rao	13th June 1907	13 12 0	13 12 0	25th Oct 1907	
	3398	90 1 / III B	Venkatasubbaiya	Do	36 4 0	36 4 0	23rd July 1907	
	3404	238 40 / II	Sundararajammani	1st July 1907	180 0 0	180 0 0	25th Oct 1907	
	3439	191 / IV	Ramaraju	19th Sept 1907	1 0 0	1 0 0	11th Oct 1907	
	3447	Do & 38	Do do	11th Oct 1907	1 0 0	1 0 0	16th Sept 1908	
	448	248 / I	Gopalaiyar	Do	10 0 0	10 0 0	25th Oct 1907	
	3463	191 / II	N Subba Rao	11th Nov 1907	1 8 0	1 8 0	30th Nov 1907	
	3505	191 / IV	Ramaraju	22nd Jan 1908	1 0 0	1 0 0	16th Sept 1908	
	3521	107 / IV	Ramaraju	th Feb 1908	9 8 0	9 8 0	14th Feb 1908	
	3539	108-9 / B IV	Venkataramaiya	24th Feb 1908	7 12 0	7 12 0	16th Sept 1908	Amounts recovered under receipts Nos 3539 to 3545 amounting to Rs 179 12-0 are stated in the remittance book to have been deposited in the Municipal Treasury Date of deposit omitted 16th September 1908 is the date of remittance to the Government Treasury
	3540	110 / B IV	Subbanna	Do	16 0 0	16 0 0	Do	
	3541	111 2 / B IV	B Ramanna	Do	8 0 0	8 0 0	Do	
	3542	135 6 / B IV	Sundara Sastri	Do	20 0 0	20 0 0	Do	
	3543	131 3 / B IV	M Venkatasubbaiya	Do	20 0 0	80 0 0	Do	
	3544	Bungalow at 14 / B IV	A Venkatasubbaiya	Do	8 0 0			
	3545	252 / II	B Srinivasiengar	Do	100 0 0	100 0 0	Do	
	3478	68 / III	Sreekanta Sastri	11th May 1908	2 8 0	2 8 0	21st May 1908	
	3494	Triangular land Block I	Nanjamma	13th June 1908	50 0 0	50 0 0	10th Sept 1909	This sum together with Rs 26 recovered on 29th January 1907 as per sale list was remitted on 10th September 1909
	3501	2 7 / II	Mr C Venkata Rao	23rd June 1908	100 0 0	100 0 0	16th Sept 1908	
	3508	Triangular land	Mr M W Krishnamurti Rao	Do	51 0 0	51 0 0	Do	
	3504	2 7 / II	Mr C Venkata Rao	3rd July 1908	300 0 0	300 0 0	Do	
	3505	113 4 / II	Mr M K Krishnamurti Rao	Do	150 0 0	150 0 0	Do	
	3520	1 / II	Ranga Rao	3rd Aug 1908	2 0 0	2 0 0	14th Aug 1908	
	[illegible]	[illegible]	[illegible]	24th Aug 1908	249 0 0	249 0 0	10th April 1909	

B —STATEMENT—*contd*

	Site Nos & Block	Purchaser s name	Date of recovery	Amount as per receipt			Amount remitted as per R Register			Date of remittance	Remarks
				Rs	a	p	Rs	a	p		
3595	124 5 / IV	Mallappa	24th Aug 1908	10	0	0	10	0	0	21th Sept 1908	
3643	Do	Do	10th Sep 1908	10	0	0	10	0	0	10th Mar 1909	
3560	71 / IIIa	Hanumappa	13th Oct 1908	210	0	0	210	0	0	Do	
3573	27 / V	Syed Mohamed Ghouse	7th Nov 1908	1	0	0	1	0	0	17th Nov 1908	
3581	161 2 / IV	Mr C Munivenkata Naidu	20th do	32	0	0	32	0	0	15th Aug 1911	
3582	165-8 / IV	T Munisamappa	Do	70	0	0	70	0	0	Do	
3595	161 4 / IV	Munisamappa	18th Dec 1908	134	0	0	134	0	0	30th June 1910	
3613	248 / II	D Shamanna	29th Jan 1909	2	8	0	2	8	0	8th Feb 1909	
3618	197 / II	Narain Rao	15th Feb 1909	48	0	0	48	0	0	15th Aug 1911	
3619	169 170 / IV	Munisamappa	Do	60	0	0	60	0	0	30th June 1910	
3626	200-01	Mariyappa	1st Mar 1909	49	8	0	49	8	0	Do	
3627	202 / IV	Siddaiya	Do	26	0	0	26	0	0	Do	
3628	203 / IV	Kadrappa	Do	26	0	0	26	0	0	Do	
3629	204 / IV	Ramaiya	Do	26	0	0	26	0	0	Do	
3630	206 7 / IV	Mahomed Ali	2nd Mar 1909	4	0	0	4	0	0	Do	
3634	208-10 / IV	Maradappa	Do	27	0	0	27	0	0	Do	
3635	211-2 / IV	C Subba Rao	Do	17	0	0	17	0	0	Do	
3641	208-10 / IV	Maradappa	21st Apl 1909	5	0	0	5	0	0	Do	
3648	248	Mr D Shamanna	10th May 1909	5	0	0		0	0	18th Ma 1909	
3654	684 / IV	Mr C Santappa	31st do	5	8	0		8	0	8th June 1909	
3656	206 7 / IV	Mahomed Ali	th June 1909	4	0	0	4	0	0	30 h June 1910	
3658	27 / V	Syed Mahomed Ghou e	th do	1	0	0	1	0	0	19th June 1909	
3659	248	Mr D Shamanna	10th do	2	8	0	2	8	0	Do	
		MALLESWARAM									
1265	265 13	Venkataramaiya	10th Dec 1903	1	4	0	1	4	0	6th Jan 1904	
1266	2	Ramanjulu Naidu	Do	1	0	0	1	0	0	Do	
1292	120-13	Subbaiya	8th Feb 1904		0	0	5	0	0	19th Feb 1904	
1293	2	Ramanujulu Naidu	2 th d	2	0	0	2	0	0	7th Mar 1904	
1591	8x	Byanna	2 th b 190	113	0	0	113	0	0	th Mar 190	
1601	292-3	M A Rangachar	25th d	13	0	0	13	0	0	Do	
1602	67	Seshayya	2 d Mar 190		0	0		0	0	th d	
1627		B Nagappa	3 h Apl 190	427	0	0	427	0	0	2 h Apl 190	
1639	67	Seshaiengar	11th d	7	0	0	9	0	0	10 Sept 1908	

B — STATEMENT—*concld*

Book No	Receipt No	Site Nos & Block	Purchaser's name	Date of recovery	Amount as per receipt			Amount remitted as per R Register			Date of remittance	Remarks
					Rs	a	p	Rs	a	p		
	1642	B—14 ½ of 1[illegible]	H V Nanjundaiya	13th Apl 1905	150	0	0	150	0	0	24th Apl 1905	
	1719	63 H	Bokkaji Rao	8th Aug 1905	20	0	0	30	0	0	16th Sept 1908	
	1823	320 321—H	D Rachappa	17th Jan 1906	46	0	0	46	0	0	31st Mar 1906	
	1825	83	Chowdappa	18th Jan 1906	49	0	0	49	0	0	9th Nov 1907	
	1855	502 504	Venkatsami Naidu	17th Feb. 1906	51	8	0	51	8	0	16th Sept 1908	
	1857	50[illegible] 1/H	Krishnamurthi Rao	24th Feb 1906	15	8	0	15	8	0	16th May 1907	
	1888	60 61	H Narayanasami	7th Apl 1906	33	0	0	33	0	0	11th May 1906	
(18)	1889	60 61	Narayanaswami	21st Apl 1906	54	0	0	54	0	0	9th Nov 1907	
	1938	89 4	Narasimha Sastri	12th Oct 1906	20	0	0	20	0	0	16th Sept 1908	
	1939	60 61 B	Ramasami Sastri	19th Oct 1906	6	0	0	6	0	0	9th Nov 1907	
	1971	107 108	Margabandaya	7th May 1907	25	0	0	25	0	0	16th May 1907	
	1980	107 108	Margabandu Iyer	11th June 1907	74	0	0	74	0	0	9th Nov 1907	
	2005	21	Syed Ibrahim	16th Dec 1907	24	0	0	24	0	0	8th Sept 1909	
(9)	2022	279	Papaya	16th Mar 1908	75	0	0	Refunded on			18th Mar 1908	
	2026	16 7	Kandaswami Mudaliar	30th Mar 1908	2	0	0	2	0	0	8th Apl 1908	
	2033	280	Naranaiya	8th May 1908	240	0	0	65	0	0	9th May 1908	
	034	508	Takkur Srinivasaya	8th May 1908	42	0	0	42	0	0	25th Apl 1909	
											9th May 1908	
	203	509	Anoor Krishnamachar	8th May 1908	40	0	0	40	0	0	Do	
	0 6	103	N Sreekuntiah	8th May 1908	1	0	2	1	0	2	21st May 1908	
	2040	8	Narasimha Sastri	30th May 1908	50	0	0	50	0	0	9th June 1908	
	2041	410	Siva Rao	17th June 1908	1	0	0	1	0	0	27th June 1908	
	2060	79 86	P N Turnaiya	8th Sept. 1908	1684	0	0	1684	0	0	12th Dec 1908	
	2080	103	N Sreekuntiah	17th Oct 1908	1	0	2	1	0	2	30th Oct 1908	
	2087	66	Laxminarayan Sastri	14th Nov 1908	1	0	0	1	0	0	30th Nov 1908	
	2088	410	Siva Rao	18th Nov 1908	1	0	0	1	0	0	Do	
	069	125 to 127	Jamadar Kempanna	Do	2	0	0	2	0	0	Do	
	2090	385	K Janduranga Rao	Do	1	0	0	1	0	0	Do	
	2091	380	K Venkata Rao	Do	1	0	0	1	0	0	Do	
	2093	373	N Narasimha Iyengar	Do	1	0	0	1	0	0	Do	
	2094	375	N Srinivasa Iyengar	Do	1	0	0	1	0	0	Do	
(1[illegible]	2111	51	Krishnaji Rao peon	26th Dec 1908	80	0	0	80	0	0	7th Jan 1909	
	2261	34	T Ramanjulu Naidu	14th Apl. 1909	1	0	0	1	0	0	29th Apl 1909	
	2276	58 59	B Venkatasubbiah	30th Apl 1909	3	0	0	3	0	0	10th May 1909	
	2285	58 59	Do	31st May 1909	3	0	0	3	0	0	8th June 1909	

C —Statement showing counterfoil of receipts issued for recoveries which are not remitted

No	Name	Date	Amount			Remarks
			Rs	a	p	
	Basavanguda Extension					
	K Krishnaji Narasimha	1st Sept 1904	71	0	0	*Vide* para 13 of the Audit report
	Puttappa *alias* Thummiah	15th Sept 1905	25	8	0	
	Hanumantharaya Chetty	22nd De 1905	2	0	0	
	N Subba Rao	22nd Jan 1908	1	8	0	
	Sungaiya	26th May 1908	1	8	0	

Statement showing such demands shown in the demand statements as are not verifiable from auction lists

Month of Demand Register	Block and site numbers	Purchasers	Demand as shown
		BASAVANGUDI EXTENSION	
			Rs a p
August 1907	A piece of land	Benne Govindappa	40 0 0
December 1908	I 141	R Krishnamachar General and Revenue Secretariat	36 0 0
	II 0	S Raghavendra Rao Water Supply Department	39 0 0
August 1903	Three pieces of land Block I	Bommalinganna	160 4 0
August 1904	No details		213 4 0
March 1907	A piece of land	Mr Ramasundram Iyer	5 2 0
April and May 1907	Do	Mr C Lakshman Rao Forest Office	17 0 0
	I ½ of 49	Jeevaji Ramachandra Rao Revenue Survey Office	33 0 0
June 1907	A piece of land	Mr K Subba Rao	25 8 0
September 1905	III C 01 to 103	Mr M C Subba Rao	311 0 0
			Out of R [illegible] K 136 val[illegible] f N 0 — [illegible]

D —Statement showing items of demand and collection wrongly entered in the brought forward to subsequent demand register

Block	Number	Purchaser	As they should be		As entered		The [illegible]
			Demand	Collection	Demand	Collection	
		BASAVANGUDI EXTENSION					
			Rs a p	Rs a p	Rs a p	Rs a p	
III (a)	139	N Sharada Rao	1[illegible] 0 0		171 0 0		[illegible]
III (a)	198	B Munisanappa	[illegible] 0 0		96 0 0		
III (a)	139	N Sharada Rao	1[illegible] 0 0	1[illegible] 0 0	176 0 0	1[illegible] 0 0	[illegible] 0
VIII Block	180—183	T Subba Rao	1 0 6 0		120 0 0		[illegible]
II Block	104—106	Sampangi [illegible] Setty and Hanumanthappa Chetty	11 0 0	[illegible] 4 0		[illegible] 11 0	
III Block	140	Sadagopa Rao	185 8 0		1[illegible] 0 0		[illegible]
VIII Block	½ of 13—14	Venkata Rao	[illegible] 0 0		60 0 0		[illegible]
I Block	60 and 61	K C Subbaraya		104 8 0		108 0 0	
II Block	167—69	H [illegible]		133 0 0		1[illegible] 8 0	[illegible]
III (a) Block	140	Sadasiva Rao	1[illegible] 8 0		[illegible]		[illegible]

Statement showing items of recovery short or in excess of demand but omitted subsequent in demand statements

Block No	Site No	Recovered from whom	Amount recovered	Demand	Difference		Month from which omitted
					More	Less	
1	2	3	4	5	6	7	8
		Basavanguda Extension	Rs a p	Rs a p	Rs a p	Rs a p	
VIII	1 of 4142	G Madava Rao	62 0 0	60 0 0	2 0 0	0 0 0	Aug & Sept 04
	111 112	B M Venkatesaiya	106 0 0	99 0 0	7 0 0	0 0 0	
	122	P Nagesa Rao	94 8 0	93 0 0	1 8 0	0 0 0	
II	181 182	S Vengopal Rao	99 8 0	99 0 0	0 8 0	0 0 0	
II	204	Kodandapani Mudaliar	52 0 0	50 0 0	2 0 0	0 0 0	
III (a)	7273	Govindasami Mudaliar	101 8 0	100 8 0	1 0 0	0 0 0	
IV	104	C Subba Rao	46 8 0	33 0 0	13 8 0	0 0 0	
VII	32	Tulsoji	83 0 0	80 0 0	3 0 0	0 0 0	
V	63	Rahiman Sheriff	5 0 0	40 0 0	0 0 0	35 0 0	Oct & Nov 04
III (a)	140	Seshagiri Rao	159 8 0	188 8 0	0 0 0	29 0 0	Dec 04
II	167 9	H P Krishnachar	202 8 0	198 0 0	4 8 0	0 0 0	Dec 04
III ( )	23	Govindaraj Mudaliar	37 0 0	36 0 0	0 0 0	1 0 0	Feb 0
III (a)	131 192	Vasudevaiya	114 8 0	114 0 0	0 8 0	0 0 0	Aug 0
VIII	180 to 184	T Subba Rao	121 9 6	120 6 0	1 3 6	0 0 0	Oct 06
II	14 15	Visvanatha Sastri	76 4 0	75 12 0	0 8 0	0 0 0	Do
II	43 44	Venayak Raju	97 9 0	93 0 0	4 0 0	0 0 0	Do
III (a)	139	N Shamia Rao	173 0 0	190 0 0	0 0 0	17 0 0	Nov 07
VIII	4 of 44 45	Seshagiri Rao	62 8 0	60 0 0	2 8 0	0 0 0	Sept 05
II	183 185	Rajagopal Mudaliar	199 8 0	198 0 0	1 8 0	0 0 0	Jan 06
VIII	4 of 39	Venkataramiah	58 0 0	66 0 0	0 0 0	8 0 0	Jan 0
III (a)	141	M N Krishna Rao	194 8 0	195 0 0	0 0 0	0 8 0	Mar 06
II	116	Puttannaiya	73 0 0	68 0 0	5 0 0	0 0 0	July & Aug 08
III (b)	5 and 6	Chowdappa	74 4 0	74 0 0	0 4 0	0 0 0	Sept 08

THE BANGALORE CITY MUNICIPALITY

Report on the audit of the Miscellaneous Accounts and Registers for the seven years ended June 1909

Office Receipts

For lease amounts, as well as for all payments tendered at the office, receipts are issued signed by the Collector, the Vice President or President in some cases Sixteen counterfoil receipt books for the period covered by the Audit (with the exception of those for the year 1903 04) were furnished for examination

Each book contains generally between 90 and 100 pages The books are not numbered nor are the pages machine numbered There is not even a certificate on the cover page of a receipt book that it contains so many receipts A stump is left behind of a page apparently removed between receipts 86 and 87 dated 8th and 12th November 1906

The receipt books were checked with the corresponding Cash Books and the following are the observations —

2 *Recoveries not brought on to the Cash Book either partly or wholly* — Credit of certain recoveries or portions of them made on these receipts could not be identified in the Cash Book They are detailed in Statement A herewith attached

A payment is generally first tendered with a remittance memo to the shroff who after examining and counting the coins, enters the amount in the Kutcha Cash Book and notes the serial number of the day s entry on the Remittance Memo This memo is then passed on to the accountant who will also put his initial on it and make the necessary entry in his Cash Book Thereupon a receipt is prepared and signed by the shroff the accountant and the Collector It is not therefore understood how receipts could be prepared signed by the shroff, the accountant and the Collector or in his absence by the Vice President or President in some cases for amounts not entered in the Cash Book

In the case of earnest moneys presented with tenders the practice stated to be prevalent was to prepare and issue receipts for all recoveries, to keep the amount thus recovered out of account till the tenders were disposed of and then to enter in the Cash Book only the amount of the tender that was accepted and to return the other amounts to unsuccessful tenderers

(The vouchers of such tenderers for return of the amounts were not produced for audit)

A reference to the Cash Book shows that not even the amounts of accepted tenders in some cases could be traced in the Cash Book

Earnest moneys accompanying tenders should at once be entered in the Cash Book as deposits The amounts of the unsuccessful tenders will of course be returned by means of a cheque in due course With regard

to the short credit of Rs 22 (Rs 2 on R No 170 dated 25th January 1908 and Rs 20 on receipt No 92, dated 9th November 1908) traced against the market contract khist, it was explained that according to a certain agreement between the Bangalore City Municipality and the authorities of the Sri Anjaneyaswami temple, the ground rent of Rs 2 for the portion of the land close to the temple should be collected by the Municipal Agency and paid to the temple So instead of bringing the full amount in the Cash Book at once and showing therein the payment of Rs 2 to the temple authorities the amount is omitted entirely from the Cash Book This is irregular Gross recoveries and payments made by the Municipality should pass through the Cash Book For the sum of Rs 22 adverted to above as well as for the return of the Government Pro Note to Mahomed Yakub Saib and Mastan Saib, Hyder Khan and Ahmed Sheriff (*vide* Statement A) regular acknowledgments should have been obtained

3 *Difference between the dates entered on the receipts and in the Cash Book* —As soon as a payment is tendered, the amount should be entered in the Cash book and a receipt therefor prepared for issue to the party whether he makes a demand for it or not While checking the receipt books, it was found that in numerous instances, receipts were issued long before the amounts were entered in the Cash Book and in some cases long after the entries were made The interval in the former case ranges from 2 days to 10 months and in the latter case from 7 days to 2 years 6 months and 12 days In some instances it was noticed that receipts were not at all issued for part payment but that consolidated ones were issued at the time of final payment in settlement of demands (*vide* Statement A) There is no apparent justification for such an interval as the accountant who enters the amount in the Cash Book is the one who prepares the receipt as well

4 *Other irregularities* – In some instances, receipts given at the time of final recovery acknowledge also the previous recoveries for which receipts were duly given at the time of recovery and which were kept in deposit, but subsequently transferred to the head of account concerned by book adjustment It will be thus seen that, in some cases receipts are given for more than the amounts actually recovered This is irregular Each receipt should be written and issued immediately on recovery for the amount actually recovered

A copy of the accompanying statement was sent on to the President with a request to trace the entries in the cash book and a reminder issued on 14th February 1912 and yet no reply has been received

This is of course one of the primary duties of the Vice President

J S C
14 4

The procedure followed is entirely incorrect and the officers responsible for correct accounting do not seem to have been sufficiently alive to their responsibility It is easy to see how, in such a lax system of keeping a Cash Book opportunities for misappropriation and defalcation readily exist This system should therefore cease at once, and the Vice President should be made to scrutinize the Cash Book every evening and initial the book in token of his having made such a check so that somebody may directly be held responsible if anything went wrong

5 *License fees on arrack, foreign liquor and toddy shops* —The fees for arrack shops is Rs 15 per month with 4 annas in addition on each gallon sold in the month in excess of 60 gallons This fee is collected in pursuance of Government Order No 360 12, dated 17th April 1882 After the Municipal Regulation of 1906 came into force the practice has been continued pending the framing of bye laws in this respect under Section 48 (1) of the Regulation The fee on foreign liquor ranges from Rs 12 to Rs 25 per year and on toddy shops Rs 25 a year under Section 58 of the old Municipal Regulation III of 1888

On the application of some of these arrack shop holders and on the recommendation of the Excise Commissioner the Government have in their Order No 6523 4—Ml 327 10 4 dated 11th March 1912 abolished the levy of these fees as illegal This results in the loss of an income of about Rs 18 000 a year to the municipality

6 I am humbly of opinion that the municipality has the power to levy any fee on any person carrying on a certain trade or occupation within its limits and on this account the levy of this license was justifiable just as Loom tax Oil mill tax are justifiable Considering that such a large sum of Rs 18,000 per annum is involved the matter requires reconsideration at the hands of Government

I agree If there was a real legal difficulty it could have been regularized

J S C
14 4

The demand of the municipality is based on a return sent by the District Excise Office of the number of shops licensed or auctioned by them every year together with the names and addresses of license holders As already reported to Government in Comptroller's letter No 2460—246 dated 25th October 1911 these returns were not forthcoming and as the Collector of taxes promised to search for them Government in their Order No 3585 6—Ml 85 11 4 dated the 11th November 1911 directed every endeavour should be made to trace these lists The Collector now reports that no returns are forthcoming in the Municipal Office and that on enquiry it was found that formerly a clerk of the Municipal Office went to the Excise Office and brought the information regarding these license holders and only in latter year after 1908 09 that the municipality receives these returns from the Excise Office

These returns from the basis of the demand in the Municipal Revenue and in the absence of these returns the demand cannot be verified

A loop hole again Information obtained unofficially by a clerk cannot be the basis of a demand regular

J S C
14 4

The revenue from these licenses ranged from Rs 5,227 in 1902 03 to Rs 5 38 in 1908 09

The income derive from the excess sale of arrack averages about Rs 13 000 a year This is collected by the Bangalore Taluk and credit given to the municipality monthly Except a monthly allowance of Rs 5 (five) to the Excise mutsaddi in the Bangalore Taluk Office no other expenditure is incurred for the collection of this revenue

7 The following irregularities were noticed during audit —

The arrears of one year was not carried forward to the next year and was thus lost sight of during subsequent years A list of such items of balances amounting to Rs 1,293 is herewith attached

May be lost through negligence or the amounts might have been collected and misappropriated

S C
14 4

Collected but not credited
Defalcation

J S C
14 4

Shop No 25 Varadaraja Mudaliar, amount of Rs 90 shown as credit in the demand register but no date of credit given nor is the amount traceable in the Ledger and Cash Book

In some instances credit is traceable only for the tax of the record half of the year while the demand for the past half is shown as arrears

A Candaswamy Mudaliar Rs 12 8 0 for second half only of 1903-04

Messrs Spencer and Company Rs 6, G Muniswamy and Company Rs 6 for second half only of 1904 05

A demand of Rs 540 being license fees for arrack shops for the year 1905 06 is shown as withdrawn under President's Order No 1997 dated 20th March 1906, issued on the recommendation of the Excise Commissioner in his No 2196 of the 19th March 1906

No separate remittance register is kept for the credit of these amounts, the reason for the same being that the shanbhogs who collect these amounts remit them through their own Mohatarfa Remittance Registers Rs 90 due from shop No 31 Gavipur for second half year 1907-98 not collected while the amount for the past half only was collected on 30th January 1908

8 From the above it will be clear that there was no authentic record on which the demand was based, and that no check was exercised over the collection and arrears

9 Now that the Government have abolished the license fees, no remark is called for in respect of improving the system of accounts but if it is considered expedient to reimpose the fee the following procedure should be maintained —

(1) Kists of shops should be got from the Excise Office and a proper demand register opened out and collections carefully scrutinized and arrears brought forward from year to year In all demand registers the opening entries might well be initialled by the Collector or other responsible officer in token of his check In the case of these shops there ought to be no arrears at all

(2) The four annas per gallon on sales above 60 gallons a month should be collected by the taluk authorities who get accounts of sales and a tally statement showing quantity sold and the fee recovered sent to the Municipal Office

10 *Cash Books* —The pages are not numbered Receipts are posted in the classified form of the Cash Book from the daily memos of remittances received from the Collection Department

Entries on the expenditure side are made as cheques are issued At the close of the day, the daily total is made and classified in the daily ledger from which the cash account is prepared on completion of the month and submitted to the Comptroller with the other prescribed returns It is for consideration why a pass book should not be maintained for showing these transactions so that unclaimed cheques may readily be seen

11 *Ledgers* (*Receipts and Expenditure*) —Separate books are maintained for each month one for receipts and

another one for expenditure It would be better if one book is used for the whole year, one part of it being utilized for the classification of receipts, the other for that of charges

12 *Deposit, Receipt and Repayment Registers* — These are maintained in manuscript forms Neither the clearance register nor the statement of lapsed deposits is maintained

All deposit registers should be maintained in the prescribed forms

13 *Contingent Register* —No contingent register is maintained except the order book wherein the sanction of the Vice President is obtained for purchase of contingent articles required A contingent register prescribed in Articles 79 and 80 of the Civil Account Code, Volume I, should be maintained and payments entered as they are made

14 *Imprest Book* —An imprest of Rs 25 is allowed to the Collector who pays out of it, the ordinary contingent charges, as occasions arise and recoupes them by a cheque from the Vice President The date and number of the cheque by which the imprest is recouped should be noted in the Imprest Register

15 *Hackney Carriage Register* — The following are the registers maintained in connection with the Hackney Carriage license account —

(*a*) Register of 1st class coaches
(*b*) Register of 2nd class jutkas
(*c*) Register of 3rd class single bullock carts for passengers
(*d*) Register of bullock carts and bullocks for carrying loads
(*e*) Drivers Register

Remittance register in connection with each of the above, are also maintained As in the case of other licenses no separate demand register is maintained and licenses are issued as applications are received Arrangements should be made to obtain a complete list of such vehicles and animals in the city as are liable to take out licenses and watch the recovery of the license fees There is no prosecution register maintained

Apparently the collection is not effective Whatever is voluntarily given is taken

J S C
14 4

In the case of hackney carriages licenses are issued both for vehicle and animals Separate set of licenses one for vehicles and another for animals may be issued for facilitating reference and check The registers do not bear any evidence of having been examined by any body, nor are they initialled by the Inspector who maintains them The column date of issue of license is not filled up A separate column for the initials of the accountant should be opened

Only springless carts are numbered and the spring carts are not numbered

16 *Chattram accounts* — The following registers are maintained —

(1) List of provisions purchased during a month with their rates and value
(2) Statement showing daily receipt and issue of provisions these are maintained in fly sheets and it would be better if they are recorded in a register

(3) Register showing the details of provisions used each day with the number of persons fed
(4) Nominal roll of persons fed with their age, and occupation
(5) An Imprest Cash Book

Provisions are purchased once a month and paid for by means of a cheque from the Vice President They are stored in a store room in charge of the Parpathegar Except in Register No 2 the other registers do not bear any evidence of check by any responsible officer

An imprest of Rs 10 is allowed to the Parpathegar Sundry charges are met from this, which is recouped nearly once a month

The pay of the Parpathegar is Rs 10 per mensem The office of Parpathegar is a responsible one as he has to be in charge of provision valued at more than Rs 100 at a time Moreover he is also responsible for feeding a number of persons that present themselves at the chat tram It is, therefore necessary that sufficient security should be obtained from him

17 *Langarkhana accounts* —An annual grant of Rs 3,250 is allowed to the Langarkhana From this grant a weekly dole of As 8 per head and clothing are given to the blind the crippled and the like, numbering 109 As vacancies occur by deaths or desertions, new persons will be enrolled by the Vice President, a cheque is issued weekly by the Vice President to meet this ex penditure and payments are made by the Collector or other responsible official deputed by him

A register is maintained where the names of the recipients, the amount of arrears due, the dole for the month the amount paid and the balance due are recorded As payments are made they are initialled by a responsible official of the collection office

A certificate is recorded at the foot of the list show ing the amount distributed and the balance remaining in hand after distribution Undisbursed amounts are it is learnt not brought back into the Cash Book but kept out of account in a sealed bag in the Municipal Treasury The contents of the sealed bag together with the amount of cheque issued for the subsequent week will be taken for the next disbursement amount then remaining undisbursed being kept in the Municipal Treasury as above

This is highly irregular The amount of the cheque should not be charged off at once but should be treated as a temporary advance in the Cash Book and therefore as part of the Cash Balance Vouchers for the actual amount disbursed, and the unpaid balance should be returned to the head office where the actual amount disbursed should then be debited to F 5—Langarkhanas, unspent balance forming thus part of cash balance at the Head Office

18 *Firewood license account* —Those who deal in firewood are required to pay an annual license fee of Rs 5

No demand register is kept A register is main tained where the names of those that take out licenses are entered with the needful details The licenses are in loose forms, and it would be better if they are maintained in counterfoil forms bound into books containing 100 leaves each

A general survey of these items show that with proper accounts and closer scrutiny the revenue under each of these items could be increased, while the expenditure in the Chattram and Langarkhana better controlled and chances of misappropriation or defalcation minimised

I should say considerably increased All attempts to increase the income are totally absent in this municipality This may be the result of frequent help by Government and sanctions to write off large items destroying all feeling of self reliance

J S C
14 4

19 *Land acquisition account* —In connection with this account, no register was furnished except a file of mutchalikas in a confused condition, got from the parties while paying compensation The mutchalikas were arranged in the order of years, and compared with the items of payments on account of compensation appearing in the accounts from 1905 06 to 1908 09 The statement attached herewith shows the items of compensation payments for which mutchalikas are wanting

This non production of mutchalikas may mean anything excess payment unauthorized payment or defalcation

J S C
14 4

(2) A memo was sent to the Vice President to furnish the Audit Staff with a Register of Municipal properties and a register of proprietics acquired with the notes of date of demolition and disposal of materials if any and accounts that might have been kept of the receipt issue and balance of materials together with their auction lists and Remittance Register of such realizations

The maintenance of this register is very important On one occasion I detected an attempt to misappropriate a Municipal tank (not in Mysore)

J S C
14 4

(3) But as no reply was received and as these registers and records were not furnished no further check on the account under reference was possible

T LAKSHMINARASIMHA RAO,
Officer in charge of Audit

Statement showing items of compensation payments for which mutchalikas were not furnished

Date	Amount			Date	Amount		
1	2			3	4		
	Rs	a	p		Rs.	a.	p
December 1905	1 457	11	3	16th January 1908	15	0	0
January 1906	385	12	7	21st January 1908	12	8	11
February 1906	427	6	2	22nd January 1908	161	3	2
March 1906	210	0	0	23rd January 1908	87	0	1
April 1906	392	8	0	22nd January 1908	370	3	7
May 1906	340	12	5	10th March 1908	219	14	2
June 1906	1 413	0	9	3rd April 1908	470	10	2
6th July 1906	3	8	0	11th May 1908	1 495	0	0
29th August 1906	20	2	0	6th May 1908	1 000	0	0
30th August 1906	45	8	0	17th June 1908	2 313	2	2
31st August 1906	78	4	0	Basavangudi	472	13	2
21st September 1906	40	0	0	Malleswaram	524	6	9
13th October 1906	431	0	0	Patnulpet	1 322	1	9
19th October 1906	45	0	0	14th July 1908	1 809	6	0
23rd October 1906	93	5	4	24th July 1908	750	0	0
26th October 1906	130	13	0	7th August 1908	181	10	8
6th December 1906	205	11	2	Do	481	9	0
8th December 1906	11	8	6	10th August 1908	100	0	0
12th December 1906	23	1	1	1st September 1908	242	10	8
15th December 1906	20	11	6	5th September 1908	144	2	0
5th January 1907	215	0	0	3rd September 1908	35	0	0
17th January 1907	401	12	8	16th September 1908	873	4	0
21st March 1907	43	12	0	21st September 1908	20	0	0
16th March 1907	1 200	0	0	30th September 1908	1 600	0	0
26th March 1907	300	0	0	1st October 1908	54	5	4
25th April 1907	1 675	0	0	23rd October 1908	817	5	4
3rd April 1907	530	4	2	Do	4 547	12	7
6th April 1907	830	11	8	10th November 1908	2 408	5	9
21st May 1907	148	2	8	24th November 1908	296	6	7
14th May 1907	1 734	10	11	25th November 1908	153	0	9
25th June 1907	569	4	4	21st December 1908	42	3	5
29th June 1907	119	12	7	9th January 1909	2 100	8	0
8th June 1907	700	0	0	19th January 1909	140	0	0
21st June 1907	1 425	0	0	16th February 1909	37	8	0
29th June 1907	1 129	0	0	17th February 1909	101	5	4
4th July 1907	200	0	0	26th March 1909	292	12	0
2nd July 1907	148	2	8	16th April 1909	51	0	0
17th July 1907	2,316	13	4	14th April 1909	170	0	0
20th July 1907	6	4	0	24th April 1909	2 727	12	9
23rd July 1907	247	10	6	8th April 1909	1 511	3	1
16th August 1907	238	11	5	10th April 1909	1 634	7	0
13th September 1907	2[illegible]	6	11	26th June 1909	1 000	0	0
4th December 1907	109	12	3	28th June 1909	186	13	8
9th December 1907	84	0	0	30th June 1909	648	12	0
24th December 1907	1	0	0				
8th January 1908	20	13	10	Total	54 752	1	1

List of uncollected items of Excise Registration fees during the year 1902 03 to 1908 09

Year	Name of license holder	Description of shop	Amount			Remarks
			Rs	a	p	
1902-03	A Cundaswamy Mudali	Foreign liquor	50	0	0	Whole year
	Do	Do	12	0	0	Do
	A Somasundra Mudali	Do	12	8	0	For 2nd half year
	Do	Beer shop	4,0	0	0	Paid only Rs 90 for one half year for one shop against six shops for whole year
	Do	Arrack shop	160	0	0	Whole year
	Do	Do	180	0	0	Do
	Do	Do	90	0	0	2nd half year
	Do	Do	90	0	0	Do
1903-04	A Cundaswamy Mudali	Foreign liquor	6	0	0	1st half year
	Messrs Shrieves & Co	Do	12	0	0	Full year
	Captain & Co	Do	25	0	0	Do
	A Cundaswamy Mudali	Do	19	8	0	1st half year
1904 05	Messrs Spencer & Co	Railway Station Buffet	12	0	0	Full year
	Messrs C Muniswamy & Co	Foreign liquor	6	0	0	1st half year
1905-06	Messrs Shrieves & Co	Do	50	0	0	Full year
1906-07	Jayaram Mudali	Do	25	0	0	Do
1907 08	Thiruvengadaya	Arrack shop	30	0	0	2nd half year
1908-09	Gumaiya	Foreign-liquor	50	0	0	Full year
		Total	1 293	0	0	

Statement showing discrepancies between the dates and amounts of collection as per counterfoils of receipts issued by the Collection Office, and the dates and amounts of credit in the Collection Office Cash Book for the years 1902 03 to 1908 09 (except 1903 04)

Receipt No	Date as per receipt book	Date as per cash book	From whom recovered	Purpose of recovery	Amount as per counterfoil receipt book	Amount as per cash book	Difference	Receipt signed by S (Shroff) A (Accountant) C (Collector) P (President) V P (Vice President)
					Rs a p	Rs a p	Rs a p	
147	26th November 1902	5th November 1902 28th November 1902	Tiruvenkata Mudaliar	Sale amount of an impounded horse	1[illegible] 0 0	38 12 0 116 1 0		Venkoba Rao (A) Mr Ramachandra Rao (C)
148	3rd December 1902		K Srinivasa Rao	Value of sale in Albert Victor Road	[illegible]0 0 0		[illegible]0 0 0	Parapchetty (S) V Rao (A) Mr R Rao (C)
157	12th January 1903	20th December 1903	Muddappa	Tax on shops in Mysore road	188 3 0	188 3 0		Do Illegible do
160	16th January 1903	31st December 1903	Amni Chinnappa	Land rent on Tharamandalpet	42 8 0	42 8 0		Do do do
178	3rd March 1903		Abdul Aziz Saib	Sale of fish in Miller s tank	11 0 0		11 0 0	V Rao (A) Mr R Rao (C)
179	7th March 1903		P Singrachar	Value of vacant land in Chamrajendrapet	90 0 0		90 0 0	Do do
187	3rd April 1903	3rd April 1903	Poogaree Arasappa	Fishing in Dharmambudi tank	45 0 0	33 12 0	11 4 0	Do do
193	13th April 1903	13th April 1903	B Sarman Khan Saib	Sale of Municipal land in Sharikhan Bazar Intra	75 0 0	56 4 0	18 12 0	Do do
197	20th April 1903	[illegible]	[illegible]	Fishing in Jackraya and Sampangi tanks	23 4 0	15 8 0	7 12 0	Parapchetty (S) do Mr M G K Rao (C.) Alteration from Rs 23-8-0 to Rs 23-4-0 in the register not altered
	20	28th February 1903	Hosur Muniappa	Fishing in Mavalli tank	19 0 0	9 8 0	9 8 0	Parapchetty (S) V Rao (A) Mr M G K Rao (C)
199	21st April 1903		Chowbena Subba Rao	Value of site No 8 in New Taragu pet	200 0 0		200 0 0	Do do Mr R Rao (C)
205	1st May 1903		B K Venkatavaradaiengar	House lighting and water taxes	63 0 0		63 0 0	Do do Mr M G K Rao (C)
212	16th May 1903		Chowbena Subba Rao	Value of site No 8 in new Taragu pet	200 0 0		200 0 0	Do do do
213	18th May 1903	11th May 1903	Syed Abdul Khader	Slaughterhouse contract	405 0 0	405 0 0		Do do do
214	Do	20th April 1903 18th May 1903	Mahomed Abdulla	Vegetables market contract	481 0 0	481 0 0		Do do do
215	Do	20th April 1903 18th May 1903	Syed Ameer	Wodder cart rent contract	16 0 0	16 0 0		Do do do
216	Do	16th May 1903	Sivanabaley Hanumiah	Manure khist in Malleswaram Extension	36 0 0	36 0 0		Do do
217	20th May 1903	16th July 1902 3rd October 1902 1st May 1903	Pattady Muniswamiappa	Collecting rent from carts in Old Timber yard	27 4 0	27 4 0		Parapchetty (S) do Mr M R Rao (C)
221	25th May 1903	23rd May 1903 25th May 1903	Rangappa	Sale of grass in Dharmabundi tank	52 14 0	52 14 0		Do do do

224	28th May 1903	2nd March 1903 27th March 1903 28th April 1903	Amni Chinnappa	Rent from land at Tharamandal pet	63 12 0	63 12 0		Y Rao (A) Mr M R Rao (C)
226	2nd June 1903		H Y Haroon Sait	House lighting and water taxes	69 4 9		69 4 9	Parapchetty (S) do Mr M G K Rao (C)
235	17th June 1903	16th June 1903 17th June 1903	Sivanhalli Patel Hanumiah	Manure contract	18 0 0	12 0 0	6 0 0	Do do Mr M R Rao (C) Credit of Rs 849 appears in C B on 17th June 1903 Is this included in it?
236	20th June 1903		Chowdri Malappa	Deposit pasture land	50 0 0		50 0 0	Parapchetty (S) Mr M R Rao
237	Do		Kayangadi Subbanna	cocoanut produce	50 0 0		50 0 0	Do do
238	Do		Sultan Mohideen Sheriff	slaughterhouse	50 0 0		50 0 0	Do do
239	Do		Amni Chinnappa	pasture land	0 0 0		50 0 0	Do do
240	Do	22nd June 1903	Muhamed Yaco b Saib and Mastan Saib	toll gate	1 075 0 0	575 0 0	500 0 0	Do V Rao (A) do Rs. 580 G P Note 1600 of 1893-94
241	Do		Rama Sastri	cocoanut produce	50 0 0		50 0 0	Do Mr M R Rao
242	Do		Hyder Sheriff and Abdul Khadir	grass and sugarcane	0 0 0		50 0 0	Do do
243	Do		Do	vegetables market	50 0 0		50 0 0	Do do
244	D		D	woddar cart stand	50 0 0		50 0 0	Do do
245	Do		Abdul Rahiman	sugarcane stall	50 0 0		50 0 0	Do do
246	Do		Syed Ameer	woddar cart stand	50 0 0		50 0 0	Do do
247	Do		Abdul Rahiman		50 0 0		50 0 0	Do do
248	Do		Do	vegetables market	50 0 0		50 0 0	Do do
249	Do		Mohamed Allala		50 0 0		50 0 0	Do V Rao (A) Mr M R Rao (C)
250	Do		Shaik Davood	stone carts	50 0 0		50 0 0	Do do
251	Do		Do	sugarcane and grass	50 0 0		50 0 0	Do do
252	Do		Venkatasamappa	vegetables market	0 0 0		50 0 0	Do do
253	Do		Shaik Adam		50 0 0		50 0 0	Do do
254	Do		Syed Hussain Sait	slaughterhouse	50 0 0		50 0 0	Do V R (A) do
255	Do		Rajanna	vegetable market	50 0 0		50 0 0	Do do
256	D		Hyder Khan	slaughterhouse	50 0 0		50 0 0	Do do
257	D		D I Sait	cocoanut produce	50 0 0		50 0 0	Do do
258	D		M Ilias Sait	vegetable market	50 0 0		50 0 0	Do do
259	Do		D	slaughterhouse	50 0 0		50 0 0	Do do

Statement showing the discrepancies, etc —*contd*

Receipt No	Date as per receipt book	Date as per cash book	From whom recovered	Purpose of recovery	Amount as per counterfoil receipt book	Amount as per cash book	Difference	Receipt signed by S (Shroff) A (Accountant) C (Collector) P (President) V P (Vice-President)
					Rs a p	Rs a p	Rs a p	
260	20th June 1903		Shaik Ocsman	Deposit stone carts	50 0 0		50 0 0	Parapchetty (S) Mr M R Rao (C)
261	Do		Abdul Karim	vegetable market	50 0 0		50 0 0	Do do
262	Do		Muhamed Abdul Razack	slaughter house	50 0 0		50 0 0	Do do
263	Do		Malcappa	grassy plains	50 0 0		50 0 0	Do do
264	Do		Amma Tumma Settappa	do	50 0 0		50 0 0	Do do
265	Do		Mastan Khan	slaughter house	50 0 0		50 0 0	Do do
266	Do		Amni Chinnappa	Tharamandalpet	50 0 0		50 0 0	Do do
268	Do		Ramanna	pasture land	50 0 0		50 0 0	Do do
269	Do		Ramalingappa	Tharamandalpet	50 0 0		50 0 0	Do do
271	29th June 1903		K Vengama Raju	Manure contract	30 0 0		30 0 0	Do do
274	4th July 1903	28th July 1903	Narain Raju	Deposit manure contract	45 0 0	45 0 0		V Rao (A) do
275	6th July 1903	Do	Hanumappa	Do	75 0 0	75 0 0		do do
280	16th July 1903		Wodder Siddappa	Sale of pasture land	30 0 0	30 0 0		do do
282	Do	6th July 1903	Dada Saib and Sabjan Saib	Contract cocoanut produce	60 0 0	60 0 0		do do
284	22nd July 1903	30th June 1903 22nd July 1903	Syed Abdul Razack	Slaughter house fees	894 0 0	894 0 0		do do
288	12th August 1903		Rangappa	Supplying articles Plague Camp	200 0 0		200 0 0	Parapchetty (S)do do
297	2nd September 1903	27th August 1903	Giriamma	Piece of land in Ramia Street	7 8 0	7 8 0		Do do do
7	11th July 1904		Mustafa Sheriff	Value of sites 17 & 18 Chamara jendrapet	2 0 0		2 0 0	Nagiah (S) do do
11	1 th July 1904	15th July 1904	Venkatappa	Pasture land Dharmambudi Tank	11 0 0	8 4 0	2 12 0	Do do do
12	Do	Do	T Chik Mariappa	Do do	100 0 0	50 0 0	50 0 0	Do do do
25	30th July 1904	30th July 1904	Mestri Venkataswamy Raju	Slaughterhouse manure	131 0 0	125 6 5	5 9 7	The original credit of the deposit to pointed out Nagiah (S) V Rao (A) Mr M R. Rao (C)
27	1st August 1904	Do	Abdul Jabbar	Sale of sugarcane mills	42 0 0	42 0 0		Do do do
30	5th August 1904	1st August 1904	Venkataramanappa	Tharamandalpet land rent	27 0 0	27 0 0		Do do do
32	8th August 1904		Appajappa	Taxes due	50 0 0		50 0 0	Do do do

45	2nd September 1904		L Bishtopanth Badami	Do	25 3 3		25 3 3	Nagiah (S) Mr M R Rao (C)
50	8th September 1904	1st September 1904	Venkatramanappa	Tharamandalpet land	27 0 0	27 0 0		Do N Ranganiah (A) do
55	16th September 1904	14th September 1904	Rambhadriah	Municipal land in Cubbonpet	100 0 0	100 0 0		Do do do
63	5th September 1904	31st August 1904 2nd September 1904	Mr T Paramasiva Iyer	Taxe due	38 1 0	38 1 0		Do V Rao (A) do
65	7th October 1904	3rd October 1904	Venkataramanappa	Tharamandelpet land rent	27 0 0	27 0 0		Do N Ranganiah (A) do
94	12th December 1904		Thiruvengada Mudaliar	Sale proceeds of materials new Tharagupet	420 0 0		420 0 0	Parapchetty (S) V Rao (A) Mr A S N (for C)
136	14th March 1905	1st March 1905	Venkataramanappa	Tharamandalpet ground rent	27 0 0	27 0 0		Do N Iyengar (A) Mr M R Rao (C)
146	17th April 1905	11th April 1905	Somappa Sampangee	Sale of manure in Malleswaram	15 0 0	15 0 0		Do V Rao (A) do
13	8th July 1905	7th July 1905	Amni Chinnappa	Tharamandalpet land khist	25 0 0	25 0 0		Do C R (A) do
1	Do	Do	B Ramaswami Iyer	Legacy etc licence	1 8 0	1 8 0		Do do
15	8th July 1905	4th July 1905	L Subba Rao	Vehicle and bullock license	3 8 0	3 8 0		Do C R (A) do
16	Do	6th do	Milkman Chinnappa	Do	3 8 0	3 8 0		Do do do
76	31st October 1905	26th October 1905	I A Tourwal & Co	Erecting a pandal in Chikpet	3 0 0	3 0 0		Do do Mr A S N (P)
110	22nd December 1905	4th September 4th October 04 24th June 1905	S Shama Rao	Molatarfa taxes	38 12 8	27 0 0	11 12 8	Do do
126	26th January 1906	21st January 1906	Hyder Khan	Muniredypalaya toll gate khist	121 0 8	121 0 8		Parapchetty (S) V V (A) do
139	2nd March 1906	2nd February 1906	Hyder Khan Saib	Do	121 4 8	121 4 8		Do C R (A) do
14	13th do	23rd Feb 7th Feb 06 13th March 1906	K Venkanna Raju	Sale of mango produce in Basavanagudi extension	920 0 0	920 0 0		Do V V (A) do
146	14th do	5th March 1906	Chik Maha Rajan	Construction road repair	70 0 0	70 0 0		Do do do
1 8	4th April 1906	17th 31st Mar 1906	Hyder Khan	Toll gate khist	212 1 1	242 1 4		Do do do
161	16th do	14th April 1906	Syed Ameer	Wodder cart rent	30 2 0	30 2 0		Do C R (A) do
162	Do	Do	Abdul Rahiman	Rent on grass bundle	20 2 0	20 2 0		Do do do
184	6th June 1906	4th June 1906	Ranga	Site value amount	3 2 0	3 2 0		C R (S) do do
186	8th do	11th do	Lala Miyan	Occupying Municipal land	8 0 0	8 0 0		Do do do
209	14th do	4th do	Lally Gowda	Sale of price of land	9 0 0	9 0 0		G N (S) do do
31	14th 1	16th do	Laddaraju Rangaraja	Manure contract	50 0 0	45 0 0	0 0	Do do do
18	1	20th d	B Venkatramaiah	Sale of a piece of land	14 10 8	14 10 8		1 S (S) do do
20	D	20th 1	B Narasing Rao	Value of site in Chamrajpet	1 10 0	1 10 0		Do V V (A) do
24	4th July 1906	0th 1	Gundappa	Manure khist	103 6 0	103 6 0		Do C R (A) Mr M G K (V 1)
6	16th d	4th 30th June 1906	K Venkanna Raju	Toll gate contract	384 2 8	384 2 8		Do do do

Statement showing the discrepancies, etc —*contd*

Receipt No	Date as per receipt book	Date as per cash book	From whom recovered	Purpose of recovery	Amount as per counterfoil receipt book	Amount as per cash book	Difference	Receipt signed by S (Shroff) A (Accountant) C (Collector), P (President) V P (Vice-President)
					Rs a p	Rs a p	Rs a p	
7	16th July 1906	4th July 1906	Taxes due	Manure contract khist	102 0 0	102 0 0		P S (S) C R (A) Mr M G K (V P)
12	25th do	23rd do	Hyder Sheriff	Wodder cart stand contract	20 0 0	20 0 0		Do do do
19	3rd August 1906	27th June 3rd Aug 06	B Naranappa	Manure contract khist	101 10 0	101 10 0		Do do do
38	4th September 1906	25th Aug 4th Sept 06	Rajab Ahmed	Toll gate contract	615 13 4	615 13 4		Do do do
44	6th do	31st Aug 6th Sept 06	Manager Boses Circus	Land rent for circus play	15 0 0	15 0 0		Do do do
47	12th do	10th September 1906	Raju Ahmed Saib	Toll gate contract	190 0 0	190 0 0		Do do do
50	14th do	26th June 1906	M Kempanna	Do	214 0 0	214 0 0		Do V V (A) do
72	23rd October 1906	22nd October 1906	Venkatappa	Manure contract	15 0 0	15 0 0		Do C R (A) do
87	12th November 1906	8th Aug 12th Nov 06	T Raja Ram Rao	Site value on Sheshadripuram	248 0 0	248 0 0		Do Mr R. Thamboo Chetty (for P)
88	20th do	20th November 1906	Colonel Desaraj Urs	Taxes etc due	482 0 0	182 6 4	299 6 8	P Chetty (S) C R (A.) Rayalsu Chetty for (P)
	April 1907		T Govinda Rao	Site value in Sheshadripuram	97 8 0		97 8 0	Do Mr M G K (V P)
			D Raja Rao	Do	92 8 0		92 8 0	Do do
192	4th May 1907		Pillappa	Burial ground kandayam	4 9 6		4 9 6	Subba (S) V R (A) do
194	6th do	19th May 1907	Ulsoor Subbiah	Earnest money for dismantling fort walls	500 0 0	500 0 0		Do do do
195	Do	Do	Hoochappa Rao	Do	500 0 0	500 0 0		Do do do
161	8th March 1907	7th 3rd 8th March 1907	Rajab Ahmed	Toll gate contract	400 0 0	400 0 0		Do C R (A) do
169	12th do	2nd March 1907	Panvala Fakruddin Saib	Sale of land	18 0 0	18 0 0		Do do do
170	25th do	14th do	Pillappa	Fish license Sampagehalli	15 0 0	15 0 0		Do do do
201	21st May 1907	14th May 1907	T T Leonard	Mohatarfa taxes	40 8 0	40 8 0		Do V Rao (A) Mr M R R (C
223	8th June 1907	27th do	Venkatappa	Manure khist	15 0 0	15 0 0		Do B Kampanna (A) do
11			Hanumantappa and Appayappa	Taxes due	284 4 5		284 4 5	Ramiah (S) T S (A) do
24	22nd July 1907	22nd July 1907	Saval Muniappa	Manure contract	96 0 0	46 0 0	50 0 0	Do do do
45	16th August 1907	15th August 1907	M G Murti Rao	Municipal house rent	4 0 0	4 0 0		The credit of original deposit to be traced Ramiah (S) V R (A) Mr K Rao (C)
128	2nd December 1907	31st November 1907	Nanjappa	Sale of grass	55 0 0	55 0 0		Do do do

150	11th January 1908	16th January 1908	C Muniappa	Sty contract	50 0 0	50 0 0		Ramiah (S) V R (A) Mr K Rao (C)
151	Do		Chinnaswamy Mudaliar	Do	50 0 0		50 0 0	Do do do
152	Do		Pathanna	Do	50 0 0		50 0 0	Do do do
153	Do		Veerachikkappa	Do	50 0 0		50 0 0	Do do do
154	Do		Mary Huchanna	Do	50 0 0		50 0 0	Do do do
155	Do		Huchappa	Do	50 0 0		50 0 0	Do do do
156	Do		Birappa	Do	50 0 0		50 0 0	Do do do
157	Do		Subbrayappa	Do	50 0 0		50 0 0	Do do do
157	11th January 1908	10th January 1908	T Govinda Rao	Site value in Sheshadripuram	8 2 0	8 2 0		Do do do
170	25th do	25th do	K Papanna	Market contract Rs 2 to Anjaneyaswamy contract	360 0 0	358 0 0	2 0 0	Do do do Receipt from temple authorities required
190	22nd February 1908	14th February 1908	T Govinda Rao	Site value in Sheshadripuram	8 2 0	8 2 0		Ramiah (S) V R (A) Mr K Rao (C)
191	24th do	18th March 1908	Mrs S Campbell	Annual vehicle license	40 0 0	23 0 0	17 0 0	Do do
51	26th August 1907		Lallappa	Plague Camp ground rent	1 8 6		1 8 6	Do do do
79	12th October 1907	10th May 1908	Venkatappa	Sale of land	6 0 0	6 0 0		Do do do
96	8th November 1907	8th November 1908	Venkataswami Raju	Manure contract	123 0 0	73 0 0	50 0 0	Do do do The credit of original deposit to be traced
98	11th do	11th do	T Lakshmana	Market khist	360 0 0	310 0 0	50 0 0	Ramiah (S) V R (A) Mr K Rao (C) The credit of original deposit to be traced
109	1 th do	15th do	T Murthiswami Raju	Manure contract	0 0 0	0 0 0		Ramiah (S) V R (A) Mr K Rao
113	28th do	16th do	Govinda Rao	Sale of site in Sheshadripuram	8 2 0	8 2 0		Do do do
214	27th March 1908	6th April 1908	Ulloor Subbiah	Deposit for demolishing fort walls	680 0 0	680 0 0		Do S R (A) do
218	30th do		T Govinda Rao	Site value in Sheshadripuram	8 2 0	–	8 2 0	Do do do
303	25th May 1908	25th May 1908	Do	Do	8 2 0	8 2 0		Do V R (A) do
317	13th June 1908	12th June 1908	Murthiswami Raju	Manure khist	51 0 0	51 0 0		Do do do
322	20th do	20th do	Hyder Khan and Ahmed Sheriff	Toll gate contract	3875 0 0	2725 0 0	1150 0 0	Do do do The credit of original deposit Rs 150 to be traced Acknowledgment for Pro notes Rs 1 000 to be shown
	3rd July 1908		Do	Do	450 13 4		450 13 4	Ramiah (S) V R (A) Mr M C K (C)
92	9th November 1908	12th November 1908	T T Vasudevan	Site value in Sheshadripuram	3 0 0	3 0 0		N S (A) Mr N S (V P)
165	1 th April 1909	1 th April 1909	Shaik Davood and Hyder Sheriff	Market khist contract Rs 20 to Anjaneyaswami temple	386 0 0	366 0 0	20 0 0	Ramiah (S) V R (A) Mr M G K (C)
165	1 th do		T T S Lappa	Earnest money for building hut	200 0 0		200 0 0	Do do do
166	5th do		Ulloor Nanjundappa	Do	200 0 0		200 0 0	Do do do
167	15th do		M Ramaiah	Do	200 0 0		200 0 0	Do do do

Statement showing the discrepancies, etc —*contd*

Receipt No	Date as per receipt book	Date as per cash book	From whom recovered	Purpose of recovery	Amount as per counterfoil receipt book	Amount as per cash book	Difference	Receipt signed by S (Shroff) A (Accountant) C (Collector) P (President) V P (Vice President)
					Rs a p	Rs a p	Rs a p	
168	10th April 1909		Ulsoor Subbiah	Earnest money for building huts	250 0 0		250 0 0	Ramiah (S) V R (A) Mr M G K (C)
169	15th do		Ulsoor Munivenkatappa	Do	250 0 0		250 0 0	Do do do
178	20th May 1909	26th April 1909	J P Vasudeviah	Site value in Sheshadripuram	8 0 0	8 0 0		Do N S Rao (A) do
180	25th May 1909	18th June 1909	Narayan Raju	Manure contract	50 0 0	50 0 0		Do V R (A) Mr N S Rao (V P)
181	Do		Yengama Raju	Do	50 0 0	50 0 0		Do do do
182	Do	15th June 1909	C Naraimswami	Tender for toll gate fee	100 0 0	100 0 0		Do do do
183	Do		Saraku Nathappa	Tender for manure	50 0 0		50 0 0	Do do do
184	Do			Do	[illegible]		[illegible]	Do do do
185	Do	18th June			[illegible]	[illegible]		Do do do
186				fee	[illegible]		100 0 0	Do do do
			Hyder	Tender for slaughter house fee	50 0 0		50 0 0	Do do do
			Abdul Aziz	collecting tolls	50 0 0	50 0 0		Do do do
189	Do	Do	Syed Abdul Khader	vegetables market	50 0 0	50 0 0		Do do do
190	Do	Do	Do	slaughter house	50 0 0	50 0 0		Do do do
191	Do	Do	Hyder Khan	Tharamandalpet land	50 0 0	50 0 0		Do do do
192	Do		B H Ranganna	tolls	50 0 0		50 0 0	Do do do
193	Do		Do	tolls	50 0 0		50 0 0	Do do do
194	Do	18th June 1909	Venkatappa	coconut produce	50 0 0	50 0 0		Do do do
195	Do		Saval Muniappa	manure	50 0 0		50 0 0	Do do do
196	Do	18th June 1909	Naraimswamy	grazing land	50 0 0	50 0 0		Do do do
197	Do		Venkataswamy	manure	50 0 0		50 0 0	Do do do
198	Do	18th June 1909	Shaik Davood and Hyder Sheriff	vegetables market	50 0 0	50 0 0		Do do do
199	Do	Do	Milkman Chinnappa	grazing land	50 0 0	50 0 0		Do do do
200	Do		B Muniswamiappa	manure	50 0 0		50 0 0	Do do do
201	Do		Gopalachar	grazing land	50 0 0		50 0 0	Do do do
202	Do		Venkataramanappa	manure	50 0 0		50 0 0	Do do do

203	Do		Abdul Gaffoor	Tharamandalpet land	50 0 0		50 0 0	Ramiah (S)	V R (A)	Mr N S Rao (V P)
204	Do		Patel Penniah	manure	50 0 0		50 0 0	Do	do	do
205	Do	18th June 1909	Chik Badappa	do	50 0 0	50 0 0		Do	do	do
206	Do	Do	Kembirappa	do	50 0 0	50 0 0		Do	do	do
207	Do	Do	Huchappa	do	50 0 0	50 0 0		Do	do	do
208	Do		K Papanna	vegetables market	50 0 0		50 0 0	Do	do	do
209	Do		Muniswamappa	manure	50 0 0		50 0 0	Do	do	do
210	Do		Venkatappa	grazing land	50 0 0		50 0 0	Do	do	do
211	Do		Muniappa	do	50 0 0		50 0 0	Do	do	do
212	D	18th June 1909	Dodda Ar appa	manure	50 0 0	50 0 0		Do	do	do
13	I	Do	Contractor Subbia	do	50 0 0	50 0 0		Do	do	do
2 4	D	Do	Shamanna	do	50 0 0	50 0 0		Do	do	do
216	D		C Mu rapp a	lighting	100 0 0		100 0 0	Do	do	do
21	D		C l r a Raju	manure	50 0 0		50 0 0	Do	do	do
	I	18th Jun 1909	Thimm l	do	50 0 0	50 0 0		Do	do	do
2	D	D	I tt di M mis mmapp	do	50 0 0	50 0 0		Do	do	do
0	M 1909		L l r n ah	Tenders for cocoanut	50 0 0		50 0 0	Do	do	do
	I	18th Jun 1909	S Puttanna	toll gate	100 0 0	100 0 0		Do	do	do
22	I	D	S Puttanna	manure	50 0 0	50 0 0		Do	do	do
2 3	D	D	N n ma Raju	do	50 0 0	50 0 0		Do	do	do
4	D		C vin dappa	lighting	50 0 0		50 0 0	Do	do	do
22		18th Jun 1909	Peddaraju	manure	0 0 0	50 0 0		Do	do	do
1	D	D	P n raju	do	50 0 0	50 0 0		Do	do	do
2	D		A n r C h n pp a	market	50 0 0		50 0 0	Do	do	do
28	D	18th Jun 1909	A r n C h n pp a	Tharamandalpet	0 0 0	50 0 0		Do	do	do
29	D	D	B Sub ara pp a	manure	50 0 0	0 0 0		Do	do	do
	I	D	Sur y pp a	do	0 0 0	50 0 0		Do	do	do
	I 1909		C H n W l t	Annual vehicle license	18 0 0		18 0 0	Do	do	do
	18th J 1909	10th Ju 1909	C N am aw y Mudaliar	Toll gat	3 483 5 4	3 483 5 4		Do	do	Mr M G K (C)
				Total	27 924 15 1	18 962 1 5	8 962 13 8			

G1 B—100—6 3 13